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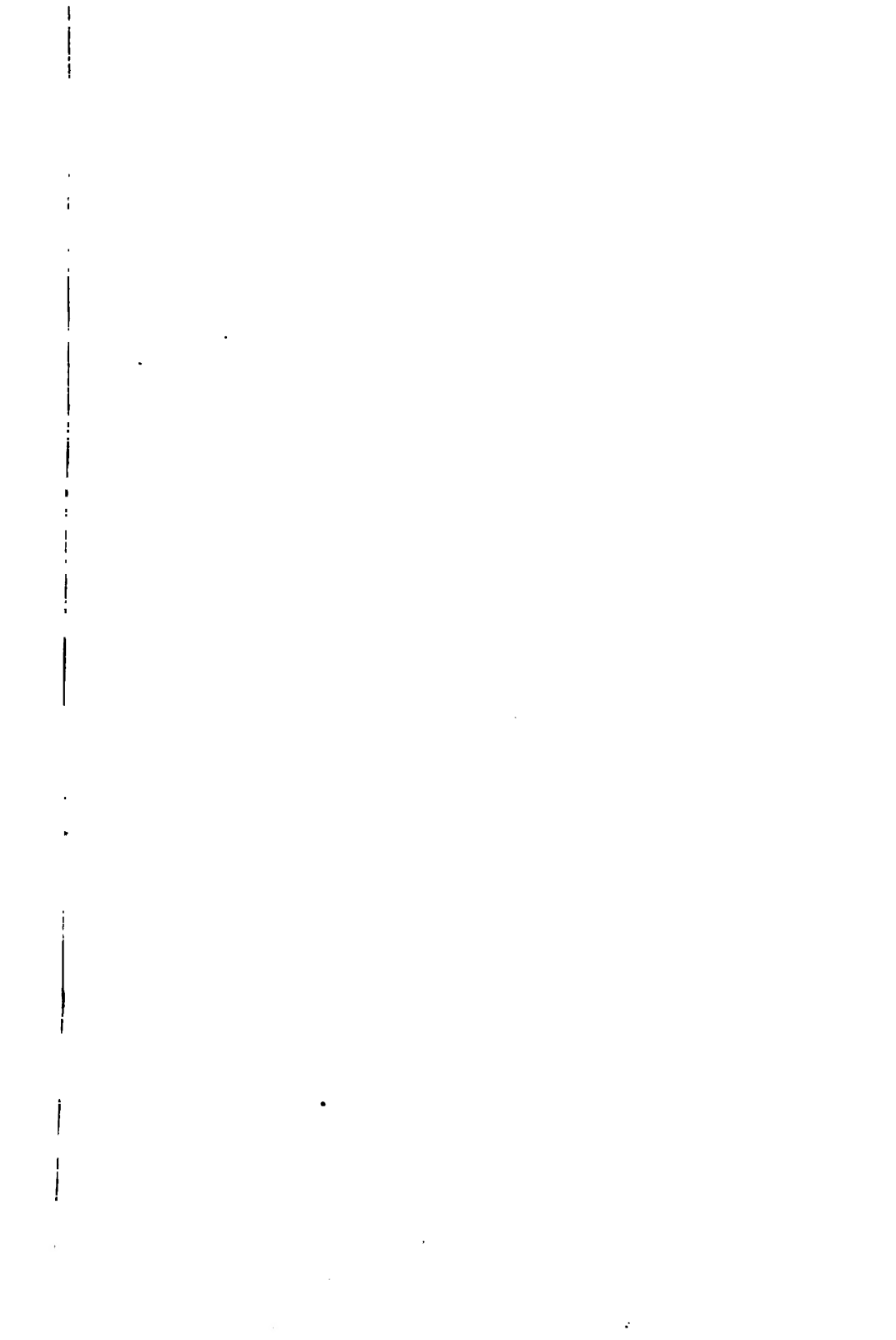


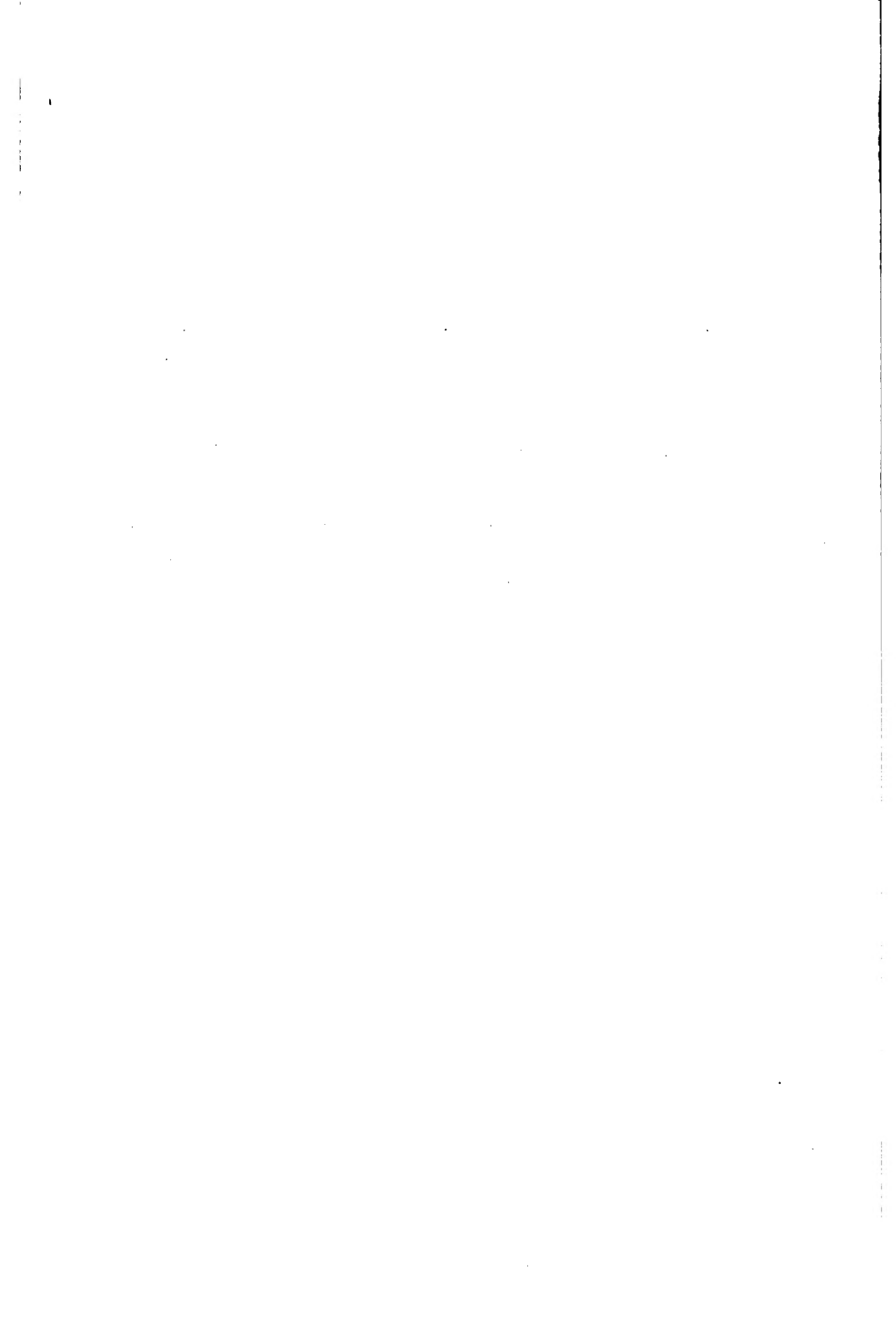
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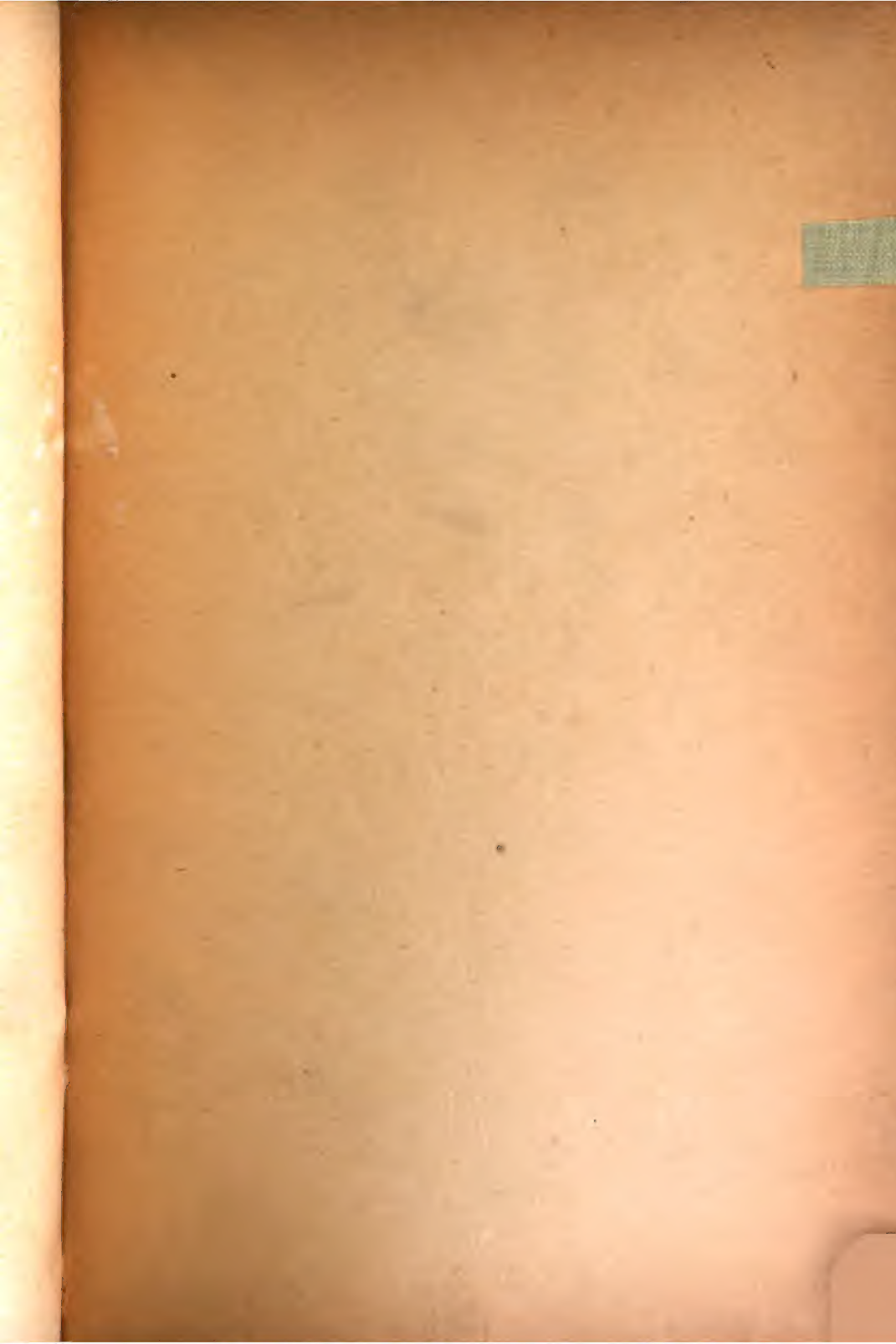
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STATE OF WASHINGTON

Second and Third Annual Reports

OF

THE RAILROAD COMMISSION OF WASHINGTON

TO

THE GOVERNOR

Covering the Period from December 31, 1906, to
December 31, 1907, and from December
31, 1907, to December 31, 1908

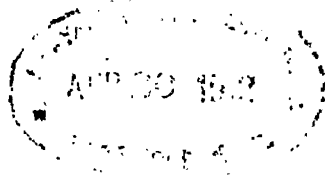
COMMISSIONERS:

H. A. FAIRCHILD, <i>Chairman</i>	Term expires June 9, 1911
JOHN C. LAWRENCE	" June 23, 1913
JESSE S. JONES.....	" June 21, 1909

OLYMPIA, WASH.:
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OFFICE OF THE RAILROAD COMMISSION OF
WASHINGTON.

OLYMPIA, WASH., Dec. 31, 1907.

*To His Excellency, Albert E. Mead, Governor, Olympia,
Washington:*

DEAR SIR—We have the honor to submit our second annual report.

Since our last report Mr. John S. McMillin resigned as a member of the Commission and Mr. Jesse S. Jones was appointed to fill the vacancy.

The principal work on which the Commission has been engaged during the year has been the physical valuation of railroad property. The work was begun during the preceding year and we simply report progress. While it would seem that the work has been substantially completed, it has grown so much in volume as it progressed that we realize the difficulty of hurrying it to a completion.

The Legislature by the act of 1907 enlarged the scope of this work by providing that the Commission should secure, in addition to the information of "the amount of money expended in the construction and equipment per mile of every railway in Washington," the original cost of construction, the improvements and betterments, the cost of reproduction new, the depreciation for time in use, amount and market value of stocks and bonds, the relative value of the use of the roads for state and interstate purposes, the market value of the property, the earning capacity of the railroads under the rates now charged and the sums required to meet fixed charges and operating expenses on interstate business, the density of traffic and character as to permanency, density of population, existence of grades and curvatures and other physical considerations affecting the movement of traffic.

The law further provides that the Commission be authorized to cause a hearing or hearings to be held at such time or times and place or places as it might designate for the purpose of

taking testimony as to such matters, with notice to the railroads, and to reduce the evidence to writing on which the Commission should make and render findings of fact covering all the matters referred to, such findings to be admissible in evidence in any proceeding in which the public and the railways are interested.

Several weeks were spent during the year in taking testimony at hearings held in accordance with these provisions. The evidence submitted in behalf of the state was secured from engineers and experts employed by the Commission. The expert witnesses for the state in practically all cases prepared tabulated statements of their testimony in advance of the hearing and after laying a foundation and identifying the statement it was, by stipulation, formally admitted and filed as the witnesses' testimony. Had the testimony thus given been put in in detail almost the entire year would have been consumed in the hearings. The plan followed put the principal testimony in the form of exhibits. Notwithstanding this the record of testimony taken is voluminous. Some idea of this is given in the statement of the several weeks spent in the hearings and the fact that more than half a million words were reduced to writing. Some seventy-five witnesses, in all, were examined and about two hundred exhibits filed.

The investigation has been as thorough as it appeared possible to make it. The O. R. & N. Company selected an expert engineer of its own after our engineers had made up the valuation for that road. Several months were spent with a corps of assistants in going over the same line of work. Other railways have made estimates covering the line of investigation as to the cost of the various items, none of them, however, going as fully in the matter as the company named. The checking and counter-checking of the different engineers has made an exhaustive investigation.

Besides securing the cost data, it became necessary to secure a basis for the division of value of the property in accordance with its use for state and interstate purposes. Practically every road in the state is used for such dual purpose, even though it be a road which does not extend beyond the limits of the state. To secure a basis for such division it was necessary to have the amount of freight shipped from every station

in the state, the amount received at every station in the state from other stations in the state, the amount received and forwarded between stations in the state and points outside the state, and the amount of freight passing through the state divided into its classifications and commodities with the distance moved in each case. This information was secured for an average period of years. To do this work it became necessary to employ assistants to our own rate expert who was sent into the general offices of the railways for this purpose. Several months have been spent in securing and compiling this data. We have ascertained and made findings covering the cost and value of the Washington & Columbia River Railway Company, the Port Townsend Southern Railway Company, the Washington Central Railway Company, and the Northern Pacific Railway Company, being the lines controlled by and a part of the system of the Northern Pacific Railway Company; also the Columbia & Red Mountain Railway Company, the Washington & Great Northern Railway Company, the Spokane Falls & Northern Railway Company, the Seattle & Montana Railway Company, the St. Paul, Minneapolis & Manitoba Railway Company, and the Great Northern Railway Company, comprising the Great Northern Railway system; also the Ilwaco Railroad & Navigation Company, the Columbia & Palouse Railroad Company, the Walla Walla & Columbia River Railroad Company, the Snake River Valley Railroad Company, and the Oregon Railroad & Navigation Company, comprising the Oregon Railway & Navigation system in the state; also the Bellingham Bay & British Columbia Railway Company, the Columbia & Puget Sound Railroad Company, and the Tacoma Eastern Railway Company. This work has cost several thousand dollars, but has been essential to the plan of work the Commission is following, which will be explained in detail.

It may not be out of place to say that the bill to amend the act of 1905 was prepared by the Railroad Commission. Every known defect in the law was sought to be remedied and the scope of the Commission work somewhat enlarged. The constitutionality of the law had been attacked in the courts. The Commission had been restrained from the enforcement of an important order, that of joint wheat rates, by the Federal court. A constitutional objection urged against the law was

the exception of electric interurban and suburban railways from its jurisdiction. Such objection was removed by the amended law.

After careful consideration the Commission vacated its former joint rate order on wheat and the action pending in the Federal court was dismissed. A new complaint alleging the necessity for joint rates on wheat and other commodities was filed by the Commission, on which a hearing was held, with notice to the railways affected. Several days were spent in taking testimony, on which the Commission made its findings and issued a new order.

For the purpose of avoiding constitutional objections urged in the former proceeding the Commission proceeded this time under the provisions of the amended law, and the order issued was substantially the same as the one vacated. Again the Federal court issued a restraining order, and the matter is pending at this writing.

In addition to the joint rates on wheat the Commission has ordered joint rates on hay, oats, barley, mill feed and potatoes, and an extension of the terminal rates on such commodities to points on Grays Harbor, Willapa Harbor and Bellingham. Appeals were taken from these orders and the cases are pending in the courts.

The constitution of the state, Art. 12, Sec. 13, provides that railways of the same or similar gauge shall at all crossings and at all points where a railroad shall begin or terminate at or near any other railroad, form proper connections so that the cars of any such railroad company may be speedily transferred from one railroad to another. The Commission under the amended act cited the various railroads which had ignored this constitutional requirement to a hearing on a complaint duly filed. Testimony was taken and an order entered compelling such track connections. From this order the railroads affected appealed, and the case is now pending in the courts.

The members of the Commission attended the National Association of Railway Commissioners at Washington, D. C. This meeting followed soon after an announcement by the trans-continental railroads of an increased rate on lumber and shingles. An attempt had been made to secure a hearing before the Interstate Commerce Commission prior to the going into effect

of the new tariff. This the Interstate Commerce Commission was not authorized to give under the law. At a meeting of the Railroad Commissioners from the northwestern states held just before the national association it was agreed to secure, if possible, the passage of a resolution by that convention favoring an amendment in the law so as to provide for a hearing on complaint of a shipper before the going into effect of a higher rate. A resolution to this effect was offered by Mr. Aitchison of Oregon and urged by each of the Commissioners from this state, with the result that it carried. It is interesting to note that a bill was introduced in Congress to carry this resolution into effect and the matter was made the subject of a special message by the President of the United States.

While the state law in this respect is substantially the same as the federal law, a remedy against such conditions is in the hands of this Commission. The law authorizes the Commission to make a determination of the reasonableness of all rates and to find when they are reasonably remunerative, and make an order that they be not increased without the consent of the Commission. Where this is done a rate cannot be increased without an application to the Commission regularly made and an order from the Commission permitting such increase. The Commission realizes that it can not make such determination without a knowledge of the physical and commercial value of railroad property. As soon as the work in this connection is completed we will be prepared to make a determination of the reasonableness of rate schedules in the state.

Referring further to the National Association of Railway Commissioners, many matters of importance relative to the work in this state were discussed. Among them the necessity of an amendment to the federal law governing the use of safety appliances, particularly a protection from the third rail in use by electric railways.

During the year some one hundred and forty complaints were filed with the Commission. This does not include what may be termed correspondence complaints. The latter refer to matters subject to explanation by letter. It is the practice of some commissions to number such letters as complaints. Had this been done in this state the number of complaints reported would have been greatly increased.

In a large percentage of cases an adjustment satisfactory to the complainant was made after taking the matter up informally with the railway company against which the complaint was directed. In some instances it was found that complaints were not justified, in others that relief was not obtainable. In several cases where the Commission was satisfied the complaint was well founded, and an amicable adjustment could not be reached, formal complaints were drawn and citation issued to the defendant company to appear. The Attorney General has appeared for complainant in all such cases. In two cases special counsel was associated with the Attorney General.

The formal hearings held during the year, in addition to the cases mentioned, resulted in the following orders: Providing for a suitable depot building and station agent at Yelm on the N. P. in Thurston county. A station building and agent on the N. P. at Mesa in Franklin county. A lower rate on stone from Ilse's Spur to Spokane on the O. R. & N. A station building and agent on the O. R. & N. at Touchet in Walla Walla county. A lower switching charge on slabwood to the spur of the Carstens Packing Company at Tacoma on the N. P. A spur to Burnham's mill on the N. P. in Thurston county, and safety regulations in the N. P. yards at Pullman.

Many complaints have been made of car shortage and discrimination in car supply, of the condition of waiting rooms in passenger depots, delayed trains with no information as to probable time of arrival of trains, excess charges on cash fares paid on trains and many other matters connected with operation of trains. An attempt to remedy a large number of these complaints was made in the promulgation of "Rules and regulations issued by the Railroad Commission of Washington governing the transportation of passengers; record of car distribution and safety devices on railroads within the State of Washington."

The Northern Pacific and Great Northern appealed from certain of these rules affecting the amount of mileage to be detached from mileage books and excess paid on cash fares, but the remainder of the rules have become effective. The O. R. & N. has obeyed all the rules and regulations. These rules will be published in this report, and a copy has been ordered posted in the waiting rooms of the various passenger stations in the state.

The public may be interested in the organization of the Commission and system and organization of office work. For the purpose of giving the details of this organization and system adopted, the office rules and regulations will be published. The districting of the state by the last Legislature by a coincidence placed the members in separate congressional districts. Under the system of correspondence adopted the correspondence from each congressional district is referred to the Commissioner from that district. Important matters are considered by all the Commissioners.

The provision of the amended law known as the safety appliance act has been administered by A. W. Perley, who was selected by the Commission as inspector. No legislative enactment was ever carried into execution with greater satisfaction to all concerned. It has been a benefit to the people and to the railroads and employes as well. While the work has been entrusted to Mr. Perley, to whose pre-eminent ability is due the success of the law, in two instances a formal investigation was made by the members of the Commission in connection with the inspector, and an order issued providing for relief from conditions found to exist.

The wreck of a passenger train on the Great Northern occurred near Milan in Spokane county August 10 last. While no deaths resulted some thirty-four passengers were injured. Complaint was made to the Commission that this wreck was due to the poor condition of track and roadbed on the Great Northern, and that similar conditions existed on a large portion of its mileage in the state. Such complaint being in accordance with previous reports of the inspector, the Commission proceeded to the scene of the wreck near Milan for a thorough investigation. The entire train had been derailed and several of the coaches were lying on their sides, the tops of some overhanging the waters of the river. Only by a most fortunate chance had the occupants escaped a horror similar to one which had occurred nearby the previous year. The testimony taken was that of the crew, the section men in charge of the district, the foreman of an extra gang engaged in placing new ties, the roadmaster and superintendent, as well as the testimony of passengers, the taking of testimony being completed later at Olympia. The testimony of the inspector was taken after he

had made a careful examination at the scene of the wreck and had walked over many miles of the track.

The inspector's testimony showed the cause of the wreck was the turning of a rail. That the turning of the rail was due to the condition of the ties. Some new ties had recently been placed under the rail which turned, but the tamping under the new ties had been washed out by a rain. The remaining old ties had been cut by the pressure of the rail and under the weight of the locomotive, unsupported by the new ties, had turned. He testified that a large percentage of the ties in use were old and that the track was in poor condition.

The Commission found: "That the track in the vicinity of the wreck was not in a proper state of efficiency. A greater proportion of old or defective ties were found than should exist. That during the years 1905-1906 sufficient renewals of ties were not made to retain the roadbed in such a state of efficiency as should exist on a transcontinental road operating the heavy equipment used by the Great Northern Railway.

This applies not only to the section where the wreck occurred, but to other portions of the company's line in this state. The company's attention has been called to the defective condition of the track, particularly near Leavenworth. During the present year, however, the company has made much greater efforts to improve their track and roadbed. On the particular section where the wreck occurred, consisting of six miles, more than seven thousand new ties had been distributed prior to the wreck and an extra gang of thirty-one men were then employed in repairing, improving and surfacing the track and roadbed.

The evidence disclosed the fact that the track is subject to much greater strain than at the time of construction. The road is now using engines having a weight 40 per cent. greater than those used at first, and car capacity has increased more than 33 per cent. The Commission believes that improvements in roadbed have not kept pace with improvement in equipment. It does not appear that the conditions are such as to justify the Commission in condemning the track for the use of trains. Yet it is due to the public to say that the Great Northern Railway Company has failed to keep its roadbed to that standard of efficiency required by a transcontinental railway on its main line with its present heavy equipment; that there has been

no justification from the standpoint of railway earnings for permitting such conditions to exist."

A complaint was filed on behalf of the switchmen at Tacoma alleging failure of the Northern Pacific to equip its yard engines with proper safety devices and grab-irons. A hearing by the Commission was held at Tacoma and the testimony of a number of witnesses taken, including the testimony of several switchmen. As a result of the hearing the Commission directed the reconstruction of yard engines so that the tank would not come flush with the frame, and that the grab-irons and uncoupling levers be put in good repair.

This was agreed to by the manager of the company, and subsequent reports of the inspector show this to have been done throughout the state.

Other matters of interest in connection with the general work of the Commission, and the reports of operation of railroads will appear elsewhere in this report.

Respectfully submitted,

THE RAILROAD COMMISSION OF WASHINGTON,

H. A. FAIRCHILD, *Chairman*.

JOHN C. LAWRENCE.

JESSE S. JONES.

O. O. CALDERHEAD, *Secretary*.



OFFICE OF THE RAILROAD COMMISSION.

OLYMPIA, WASH., Dec. 31, 1908.

*To His Excellency, Albert E. Mead, Governor, Olympia,
Washington:*

DEAR SIR—We have the honor to submit our third annual report. The second annual report will be printed with this report, consolidating the two reports in one volume. We believe this will be more convenient, is more economical and places the work of the Commission and the report of the operation of railways for the full biennial period before the Legislature.

We have completed the valuation of the railroads in operation in the state. A little more than two years was spent in the work, which was carried on in connection with the other work devolving upon the Commission. From the organization of the Commission in June, 1905, to July, 1906, the question of the best method of ascertaining the physical valuation of the railroads was the subject of investigation and study. At the end of this time the Commission engaged the service of H. P. Gillette, a consulting engineer of New York, to take charge of the work. He was directed to proceed to St. Paul, where two members of the Commission joined him, and after a few days' consultation the plan of work was decided upon. Later Mr. H. L. Gray and F. W. Collins were selected as principal assistants and a corps of engineers and experts employed from time to time. Data as to original cost was secured from the general offices in St. Paul and Portland, Or., some missing details being secured from local records.

About three thousand miles of railroad has been valued. Roads under construction at the beginning of this work and roads since projected and now under construction have not been included. The valuation of these roads will be taken up as soon as they are completed, and the cost of construction secured. Where this is done immediately after the construction, such cost would be approximately the cost of reproduction, and there will be no substantial depreciation. Nearly two thousand miles of road are now under construction, including the Chicago,

Milwaukee & St. Paul, the North Coast Railroad, the Spokane, Portland & Seattle, and the Oregon & Washington, besides the mileage completed and under construction by the Spokane & Inland Empire.

The cost of the work of valuation has been about forty thousand dollars. This does not include the cost of securing data on which to base the division of value between state and interstate use. The latter is more of an administrative matter than original research, such as ascertaining the various items of cost. A more comprehensive report of the scope of the work and the findings of the Commission will be found later in this report. No more valuable and interesting work of this character can be found. It is with a feeling of pride we say that such report constitutes the first of its character ever done. The work has been almost entirely along new lines and, we believe, affords the first correct basis for the solution of the problem of determining the reasonableness of rates.

An incidental result of this work has been the valuation of railroad property for assessment purposes. The principal trans-continental roads in the hearing before the Commission offered evidence tending to show that the roads had a market value of and requested findings fixing the valuation greatly in excess of the amount or value fixed by the Commission. There was, therefore, no objection on the part of these roads when the State Tax Commission adopted the valuations found by this Commission as the true value of such property. In the problem of equalization presented to them these values were equalized on the basis of the assessed value to the true value of other property in the different counties in the state. As a result of such assessment, based on the findings of the Railroad Commission, where the equalized value of the three principal steam roads was increased more than forty million dollars, assuming the average levy in the state for all purposes to be about thirty mills, the increased taxes to be paid by these roads on this assessment will be a million and a quarter of dollars annually. It will be seen that the total expenditure of forty thousand dollars to complete the work of the physical valuation, which need not again be incurred, is offset by more than thirty times this amount annually from the three roads. The same ratio of benefit will hold good against the remaining railroad property

in the state. But this is incidental, as stated. The real purpose of the work of valuation was for the determination of the reasonableness of rates.

In concluding this important work we wish to acknowledge the ability and energy of Mr. Gillette and his able corps of assistants. The Commission was fortunate in securing the services of real experts in all lines. With full appreciation of the value of the work done by others, the Commission desires to acknowledge the invaluable work of Mr. J. C. H. Reynolds, of the right of way experts, to whose organization and systematic effort the success of this important department was largely due.

Special attention is called to the report of Mr. Perley, inspector of tracks and safety appliances, found elsewhere. We have been gratified to receive endorsements of his work from practically every trainmen's organization in the state. These testimonials, too voluminous for publication, came from the Brotherhood of Railway Trainmen, Brotherhood of Locomotive Engineers, Order of Railway Conductors, and the Brotherhood of Locomotive Firemen and Enginemen. The men composing these organizations come in actual contact with safety appliances and track conditions. None others have a like opportunity to know the workings of the safety appliance provisions of our law. The protection of life and limb afforded these men means the protection of the traveling public as well. It is not a coincidence that the year preceding the enactment of this law was filled with a series of train wrecks in this state, some of them appalling disasters, while the past year has been almost entirely free from wrecks, none of importance having occurred.

In our last report we gave the findings of the Commission on the investigation of the condition of the tracks and roadbed of the Great Northern Railway, in which they were held to be below the standard of efficiency which should obtain on a trans-continental line. It is due to that company to state that from the date of that report until recently, a period of over a year, there has been an unexampled expenditure of money in improving the conditions mentioned. The Great Northern is to be congratulated on the present high standard of efficiency

of its roadbed. The following extract from a recent report of the inspector reviews the conditions:

"An inspection of the track of the Great Northern from the Idaho line to Seattle was made. On my first inspection about a year and a half ago this track was found in a defective and dangerous condition owing to bad ties. Wrecks were of frequent occurrence owing to bad condition of track. After the Milan wreck the company immediately put on a large force of men, 800 being employed on 300 miles of railroad. Many thousand new ties were placed, miles and miles of heavy steel laid and many ballast trains have been engaged in hauling gravel. until now comparison with other lines in the state is inviting."

Prior to the close of last year a period of car shortage existed. Greivous complaints arose from such conditions. While en route to the meeting of the National Association of Railway Commissioners, the Commission stopped at St. Paul to attend a meeting of the Commissioners from the northwestern states. While there the general offices of the railways doing business in this state were visited. While in the office of the traffic manager of the Great Northern the car shortage question was referred to, and Mr. James J. Hill, chairman of the board of directors, stated that one cause of the existing car shortage was the long delay in unloading cars at the terminals, particularly at Seattle. He stated that cars were detained for unloading an average period of five days, when it should not exceed two days, and that the three days lost would, if the cars could be moved, afford a much improved service. This led to an investigation by the Commission, the result of which is given in the following letter to Mr. W. W. Broughton, the traffic manager of that road:

"With reference to the delay of unloading cars at Seattle as talked in your office with the chairman of your Board of Directors, the President of your road, and yourself, we desire to make the following statement.

"We at once wired the Secretary of the Chamber of Commerce, asking if the Seattle Spirit could not be invoked to secure a more rapid unloading of cars. A reply was received saying the matter had been referred to the shippers' association. Later a telegram was received from the association saying cars were promptly unloaded when spotted, and if any usuaual delay occurred it was due to failure to spot promptly.

"On the return of the Commission the matter was taken up with Mr. H. M. Adams, assistant traffic manager, who requested a detailed

investigation by the Commission to determine the cause or causes of delay. The Commission thereupon detailed Mr. W. A. Perley to make the investigation.

"Mr. Perley's report is before us. He states that he is indebted to Mr. F. R. Hanlon, Commissioner in charge of the Pacific Northwest Car Service Association, for the detailed information, which is quite voluminous.

"A condensed statement for the month of November, 1907, shows 611 cars reported on both Great Northern and Northern Pacific at Seattle on which demurrage charges of \$2508 has accrued. The principal commodities are as follows:

Wheat	13	cars	accrued charges	\$ 30
Oats	3	"	"	3
Barley	15	"	"	65
Hay	144	"	"	567
Potatoes	59	"	"	159
Flour	8	"	"	22
Corn	7	"	"	40
Lumber	34	"	"	104
Coal	106	"	"	368
Machinery	14	"	"	482
Miscellaneous	208	"	"	668
	611			\$2508

"Some of the cars classed as miscellaneous have been on demurrage several months. Of farm products, hay and potatoes have occasioned the principal delay. Coal and lumber have contributed largely to delay in unloading. While 95 per cent of the cars set in are released in free time, the remaining five per cent increase the average period of detention for unloading to five days.

"While only 13 cars of wheat were reported with demurrage charges of \$30, this is due to the fact that the railways are taking care to deliver wheat *only as fast as the cars can be unloaded* to save blocking the terminals. Wheat constitutes the principal receipts and if the delivery of such cars was not held back to correspond with the facilities for unloading, a congestion of the terminal tracks would result, blockading all traffic. The exporters are supplied with wheat as rapidly as they can handle it, with a few days surplus at the terminals. This necessitates a corresponding regulation as to loading at interior points.

"We confirm our conversation with yourself and Mr. Costello in our office a few days ago. At the present rate of wheat movement to the Puget Sound terminals it will require more than twelve months to move the crop. We are satisfied that railways are now prepared to move the wheat in one-half that time. It can, however, be moved no faster than it can be unloaded at the terminals. The millers and ex-

porters at these terminals are taxing their facilities to the utmost for unloading.

"We agree with the suggestion that a revolution of the method of handling grain on this coast is necessary to relieve existing conditions. No more irksome and expensive method of handling wheat in sacks as at present conducted could be devised. We believe that the time has come when wheat grown in the Pacific Northwest should be handled in bulk. Several carloads of bulk wheat can be unloaded during the time one car of sacked wheat can be unloaded. In unloading sacked wheat the sacks must be picked up and handled by men and trucked out into the warehouse. If loaded with bulk wheat the car doors can be opened and the contents discharged in a tithe of the time required to unload sacked wheat. This is the principal cause of delay.

"The farmers are ripe for a revolt against the conditions compelling them to pay as high as 10 and 12 cents for sacks, an expense of nearly 5 cents a bushel. This expense is charged against the price of the grain and is borne by the farmer ultimately.

"The danger to ship cargoes of bulk grain is in shifting on the long ocean voyage to Europe, and especially in the rough seas around Cape Horn. This danger led to sacking. At the present time a large percentage of the wheat grown is milled and shipped as flour, in different sacks. Such wheat can be handled in bulk from the farm to the mill. So much of the wheat now needs cleaning that under present practice the grain is emptied, cleaned, and re-sacked before loading on shipboard. It need not be sacked until ready for such loading. For sacking to load on ships "Liverpool returns" can be used. That is, sacks returned after the ship is unloaded. Such sacks are not desirable at the farm because of weakness and leakage in handling on wagons. This objection does not apply to ship loading. Such revolution of method of handling wheat cannot be secured at once. A practical method of handling wheat in bulk at the farm, under the conditions existing on the coast must be secured. Portable grain bins at reasonable cost must be available to be placed at the place of threshing. Suitable elevators at local stations must be built and the terminals reconstructed so as to permit of receiving in bulk.

"In order to facilitate the unloading of grain as rapidly as shipments can be made and in this way release cars for other shipments, an urgent necessity under existing car shortage, we are taking up the question of the method of handling wheat. This will be done first with the exporters and millers, then with the farmers and local warehousemen. We feel the railways will co-operate in this movement, and remember your own suggestions as to this course."

Following the publication of this letter was an extended discussion of the question of handling grain in bulk, not only to facilitate its movement, but for economy. While members

of the Commission took some part in the discussion which had been started by the foregoing report on the subject, the only direct interest had in the matter was from a traffic movement standpoint.

The railroad map issued by the Commission has come to be regarded as a standard authority as to the location of the railroad lines in the state. The common practice of railway companies is to issue railway maps showing their own roads on direct lines, with no reference to geographical correctness in any of them. The Commission map was designed to supply a map which would be geographically correct as to all the roads as well as the stations. So great has been the demand for these maps that the supply is practically exhausted. A new edition will be issued as soon as funds are available for this purpose. More than twenty thousand copies of the map have been distributed without charge.

The distance table published in our first report showing the names of all stations in the state, in alphabetical order, with distances and lines of travel to the three principal cities in the state and Portland, Or., will not be reissued. In its place we will publish a full alphabetical list of all stations on the proposed map, with the distance given as shown in the table mentioned.

In January, 1906, complaint was made of the rate on wheat from Ritzville, in Adams county, to Tacoma, on the Northern Pacific. At that time the Commission felt that it did not have sufficient information on which to proceed with a hearing to determine the reasonableness of the rates complained of, lacking knowledge of the value of the property used by the railroads for the public convenience. The complainants not having the necessary information it was agreed that the matter should go over until such time as the Commission would have completed its work of valuation, for which it was then making preparation. In May last, more than two years later, a hearing as to the reasonableness of such rates was held at Ritzville at which the testimony of a number of witnesses was taken both on behalf of the complainant and on the part of the Northern Pacific and Great Northern Railways, which had been cited as defendants. The taking of testimony, however, has not been concluded and no order determining the reasonableness of rates will be

issued until the question of the constitutionality of the amended Commission act has been passed on by the State Supreme Court.

Judge Hanford, by an interlocutory order in a proceeding reviewing an order of the Commission fixing a joint rate on wheat, held that under our constitution rates could only be fixed by laws duly enacted by the Legislature, and that the attempted delegation of this power to the Commission by the Commission law was unconstitutional and void, and the Commission and Attorney General were enjoined pending the final hearing of the case from attempting to enforce the joint rate order. Under the announcement by Judge Hanford a final hearing could only have resulted in a perpetual injunction, and this could only have been reversed by the Federal Appellate Court should Judge Hanford be in error. The Supreme Court of the state is the final arbiter of the construction of the state constitution. We have, therefore not urged the speedy hearing in the Federal Court, preferring an interpretation by our Supreme Court of the issue, before a final hearing in the Federal Court. A case involving this issue has been submitted to the Supreme Court and a decision is daily expected. Should Judge Hanford be sustained by our Supreme Court, rates could neither be fixed nor corrected by the Commission without an amendment to the constitution. Should our Supreme Court hold that under the constitution the power to determine and fix what would be a fair, just and reasonable rate could be delegated to the Commission, then the Federal Court would be bound by such decision and the case will be speedily pushed to a final determination.

There are now pending in the courts some fourteen appeals from orders of the Commission. The appeals have involved long delays. Presumably a matter has gone beyond the jurisdiction of the Commission when an appeal is taken, until such time as the matter is passed on by the courts. The Commission has done all in its power to aid in expediting appeals in the courts. The resignation of Mr. A. J. Falknor as Assistant Attorney General was a serious handicap to this work, as he had been in charge of the legal work of the Commission, in connection with Attorney General John D. Atkinson, from the beginning. Mr. J. B. Alexander, Assistant Attorney General, has been in charge of the legal work of the Commission since

Mr. Falknor's resignation. A letter from him, which gives the present status of the pending appeals, is published in this report.

The blank forms of annual reports for the various railroads are, by an arrangement, common with other Commissions, supplied by the Interstate Commerce Commission with such changes as are necessary for use in this state. Owing to a change in the form of these reports, made as the result of a conference of a committee of the National Association of Railway Commissioners and a committee of accounting officers of a large number of railroads, these forms were not received until October. This results in a delay in making up of the reports so that the statistical tables, showing the railroad operations in the state, are not as full as they otherwise would have been. While the statistical tables seem dry and uninteresting to the public, it is the convenient and practical form into which to condense the reports of the various railroads.

The Railroad Commission law, as amended by the last Legislature, needs only minor amendments to carry out the present scope of the act. Recommendations along this line will be made. It is, however, believed by many that the scope of the work should be greatly enlarged so as to include supervision of all public service corporations along the line of the public utilities law of New York, or the corporation commission of Virginia. Should this be attempted at the next session of the Legislature a broad field of legislative enactment in this respect will be presented. Care will be needed, if the scope of the work is to be enlarged, that none of the present powers of the Commission be diminished.

The Commission is closing the constructive period of its existence. This has been done in pursuance of a line of work laid out practically from the beginning. It has constituted the foundation laying for intelligent supervision. The principal part of this work was making a physical valuation of the property of the roads and securing information as to the volume and movement of traffic under all the conditions governing state and interstate shipments. A foundation is for the purpose of erecting a superstructure. This the Commission is now ready to begin. That superstructure, when completed, will be the determination of the reasonableness of the schedule of rates in

effect in the state, and a fair equalization of the rates between the different classes and commodities shipped.

Respectfully submitted,

THE RAILROAD COMMISSION OF WASHINGTON.

H. A. FAIRCHILD, *Chairman.*

JOHN C. LAWRENCE,

JESSE S. JONES,

Commissioners.

O. O. CALDERHEAD, *Secretary.*

RULES AND REGULATIONS



OFFICE RULES OF THE RAILROAD COMMISSION OF WASHINGTON.

Commissioners.

1. Action in all matters pertaining to the Commission shall be taken when all three members are present, unless a member is absent from the city in which a meeting may be held.

2. Every action of the Commission shall be entered of record in the Minute Book, such action to be taken on motion stated or assumed. In the event any action is taken in the absence of the Secretary, one of the members present shall be designated to report such action and at once supply the Secretary with such record.

3. The Chairman of the Board shall preside at all meetings of the Board, and at all hearings conducted by the Commission. In his absence the senior member present shall act as Chairman.

4. On the 20th of each month, or as nearly that date as possible, all bills against the Commission shall be audited, and the Chairman and Secretary authorized to sign vouchers for all amounts approved.

5. The Secretary shall keep the minutes of all actions taken by the Commission in a book designated for that purpose, to be known as the Minute Book. Actions taken in his absence and reported to him shall be entered in their order, the same as if he were present.

6. A record of all formal orders made by the Commission shall be kept by the Secretary in a book for such purpose to be known as the Order book.

7. All requisitions on the State Printer for printing and supplies shall be signed by the Secretary, or, in his absence, by one of the Commissioners.

8. All office employees of the Commission shall be under the direction of the Secretary, subject to the order of any member of the Commission. In the event of a question of authority arising it shall be referred to the Commission.

9. All permanent records not otherwise specified, shall be kept by the Secretary of the Commission. He shall have charge of the seal of the Commission and all office supplies, and shall be responsible to the Commission. He shall also make service of all citations, orders and have full charge of all papers in connection with formal complaints and litigation of whatever kind or character, whether before the Commission or the Court.

Stenographers.

10. The official stenographer will take the testimony at all hearings and have charge of the notes and transcripts until same are completed, when they will be turned over to the Secretary. He will properly mark all exhibits for identification and same shall then be placed in the custody of the Secretary. He shall, on the request of the Commis-

sion, dictate his notes into phonograph for the purpose of making records to be transcribed on typewriters. When not engaged in stenographic work connected with a hearing he shall do any other work in the office which may be required of him, or of the office stenographer.

11. The office stenographer shall make a carbon copy of letters and after letters have been written, signed and returned, run them through the roller copier, and mail them in addressed envelopes and see that all documents and enclosures mentioned go forward promptly.

File Clerk.

12. It shall be the duty of the File Clerk to have charge of the mail and to distribute all personal mail to the parties addressed. He shall have the exclusive handling of the mail, except in an emergency.

13. All letters addressed to the Commission shall be opened by the File Clerk and numbered in consecutive order; at the same time there shall be made out subject cards with corresponding numbers, these subject cards to contain in addition to the number, the date, name of writer, name of firm if any, and subject of letter. After the subject cards are made out the letters shall then be referred as follows: to each Commissioner the letters from his Congressional District; to the secretary all letters from outside the state; to the rate clerk all tariffs and matters pertaining to rates. Any letters on Commission matters received in personal letters shall go at once to the File Clerk for proper entry and all correspondence on Commission matters must go through the regular channels.

14. All letters in general correspondence shall be kept in a file in numerical order in series of hundreds. Special files may be kept by the File Clerk on requests for maps, laws and other publications and special subjects. Such files to be kept in numerical order, the same as the general file. When a letter is removed from the general file, or special file, a slip must be submitted bearing the number of the letter removed and showing its disposition, such slip to remain until letter is replaced. Letters pertaining to complaints to be filed with such complaints, the slip in general file to bear such notation.

15. The subject cards shall be kept in the same numerical order as the letters and must show the disposition of letters taken from the files temporarily or permanently. Cross-index cards shall be made out for each subject in letter as name of writer, firm and post office. The File Clerk shall remove the tissue copies of letters from roller copier, cut out each letter and file in order and index. When the number of copies is sufficient they shall be paged in consecutive order, bound in book form, the book numbered and a memorandum made showing the earliest and latest dates therein contained. Carbon copies of letters shall be attached to the letters answered. If not in reply to previous correspondence, then the carbon shall be filed alphabetically in a special file, to be removed and attached to reply when received. Carbon copies remaining in such file showing unanswered letters should be carefully noted by File Clerk and called to the attention of the Com-

mission from time to time. All requests for letters or documents must go to the File Clerk who shall have sole charge.

16. All letters making complaint requiring the action or good offices of the Commission shall be classed as informal complaints and take consecutive numbers. They shall receive a cover or jacket, with a fastener attached, so that all subsequent correspondence may be attached in order.

17. Such informal complaints to be kept in a special file in consecutive order, and the contents in each case endorsed on the jacket or cover.

18. When a formal complaint has been entered by the Commission all papers in the informal complaint shall be transferred to a closed file, the cover showing, in addition to the list of papers therein filed, the notation of transfer.

19. A docket shall be kept for both informal and formal complaints in which the Secretary shall keep a record of all the proceedings had, with proper notations when the cases are closed. On the completion of a formal hearing the testimony, as soon as transcribed, shall be suitably bound and filed in the case.

Rate Clerk and Statistician.

20. All tariffs on file and hereafter received shall be kept by the Rate Clerk, who shall keep separate files for each railway. He will keep thoroughly informed of all changes, cancellations and amendments to existing tariffs and their effect on rates. He shall secure and keep in the files such tariffs governing interstate shipments as may be of interest to the state of Washington and he shall furnish such information to the Commission from time to time as called for.

21. It will be his duty to compile the information contained in the annual reports of the railways in the state into suitable statistical tables, ready for publication in the annual report of the Commission.

22. He will keep informed of rulings of the Interstate Commerce Commission governing rates, and, generally, all matters pertaining to rates within or effecting the state of Washington.

Generally.

23. Letters of general or special interest going to the Secretary's desk shall be called to the attention of the Commission. Tariff changes of importance noted by the rate clerk shall be called to the attention of the Commission.

24. Letters in reply to previous correspondence should be referred to the person who wrote, regardless of any other rule herein contained. Letters going out of this rule should be returned to proper party as soon as noted. Letters involving construction of the Commission laws, or of administrative practice of the Commission, or of any special importance, should be called to the attention of all the Commissioners.

**RULES AND REGULATIONS ISSUED BY THE RAILROAD
COMMISSION OF WASHINGTON**

Governing the Transportation of Passengers, Record of Car Distribution, and Safety Devices on Railroad Within the State of Washington.

Tickets and Mileage Books.

1. Any and all regular trip tickets sold by any railroad company in this state for use within the state at maximum fares shall entitle the person lawfully holding the same to continuous transportation between points designated in such ticket within one day from and after the date of sale. Any railroad company may at its discretion refuse to admit any person to its cars unless supplied with a ticket at any point where tickets are sold. Cash fares collected or received on the train shall not exceed the minimum rates provided by law.

Unused Tickets must be Redeemed.

2. The owner or owners or person or persons operating any railroad in this state or any railroad doing business therein shall redeem, upon presentation by the lawful holder thereof to any of its ticket agents in this state, the whole or any part of any railroad ticket or evidence of a right to travel upon his, its or their railroad which has been sold within or without this state, by any such owner or owners or person or persons or any of his, its or their duly authorized agents, if for any reason, such holder has not used the same, upon the following terms: If no part of such ticket has been used, it shall be redeemed at the full amount paid therefor; and where the ticket has been used in part only, the unused portion shall be redeemed at the remainder after deducting from the price paid for the whole ticket, the regular tariff rate between the points between which the portion of said ticket was used: Provided such ticket or any part thereof, is so presented for redemption within sixty days after the right to use said ticket has expired according to the terms thereof.

Interchangeable Mileage Books.

3. The Northern Pacific Railway Company, the Great Northern Railway Company, and the Oregon Railroad & Navigation Company, together with their branches in this state, operated by them, whether owned or leased are hereby denominated and classified as railroads of the first class. Each of such railroads shall keep on sale at every regular ticket office where tickets are sold in this state, mileage books good for two thousand miles of transportation, which mileage books shall be sold at not to exceed \$50.00; said mileage books shall entitle the passenger to transportation over any of the roads above

mentioned, as well as such additional lines as may be specified by them, or new lines constructed by them in this state together with the usual amount of baggage allowed the holders of first-class tickets. In no case shall a greater amount of mileage be drawn or detached than the mileage actually traveled, nor shall the amount of mileage drawn, calculated at the rate of three cents a mile, exceed the cash fare regularly charged.

Waiting Rooms and Toilets.

4. All passenger waiting rooms and passenger cars in use by the railroads within this state shall be kept supplied with pure drinking water, and shall be so lighted, heated, ventilated and equipped as to render the occupants of the same reasonably comfortable, the circumstances of each case being considered. Such toilets shall be provided with due regard to sanitation. A separate toilet shall be kept for women which shall be accessible at all times when the waiting room is open, without the necessity of applying to the agent for the key.

Bulletin Boards.

5. All railroads operating in this state shall place a bulletin board in a conspicuous place at each ticket office on which shall be bulletined the time that each passenger train is due to arrive under its published schedule. It shall be the duty of each ticket agent 30 minutes before the arrival of each passenger train, to bulletin the fact upon said board as to whether the train is on time or not, and if behind time to state as nearly as can be approximated the time to arrive.

6. Whenever there is by reason of an accident or otherwise a break or obstruction on the line of any railroad in this state that will probably delay any passenger train on such railroad for one hour or longer, it shall be the duty of said railroad company whenever the same is practicable and there is reasonable certainty that such delay will exceed one hour, to cause notice thereof to be bulletined at all stations between such passenger train and the place so obstructed, so that intending passengers shall have notice of the fact of obstruction, point of occurrence and probable delay by reason thereof. And the passengers aboard such train shall be informed of the probable delay.

Notice of Accidents or Wrecks.

7. Immediately upon receiving news of a wreck or accident on its line in this state involving loss of life and fatal injury to passenger or employee, the Superintendent of the division where such wreck occurs shall immediately cause the Railroad Commission of Washington to be notified by wire, at Olympia, giving location and time of wreck and number of the train and number of persons killed or fatally injured.

Record of Car Distribution.

8. All railroads doing business in this state shall keep at each station having an agent, a record of car distribution. Such record shall be kept and retained in a suitably bound book and shall be subject to the inspection of any bona fide shipper during business hours. The record must show, in the order in which applications are filed, the day and hour when filed, number of cars ordered, kind of car, commodity, amount to be loaded, point at which cars are to be placed, proposed destination, signature of applicant or authorized agent, day and hour when cars were set in at place for loading, number supplied, together with such other information as the company may desire. Such order shall continue until filled and need not be renewed. An order for a car or cars may be placed with any station agent on the division of the road where such car or cars are desired, by any person desiring to make shipment. It shall be the duty of such station agent, when any car or cars so ordered are to be placed at another station, to notify the agent in charge of such station or siding by wire, and such order shall be entered in the record of car distribution the same as if placed in person. Agents shall, on request, sign a memorandum of order for cars with name and date to be retained by person making the order.

Shippers May Inspect Car Distribution Books.

9. A record of car distribution shall be kept at the office of each division Superintendent or Chief Dispatcher of all the railroads doing business in the state, subject to the inspection of any bona fide shipper during business hours. This record shall be made up from daily reports of all station agents on such division, and shall contain the information set forth in the preceding rule. It shall be kept so as to show the shipments of principal commodities. The names of all persons ordering cars on such division shall appear on such record and such record shall show cars loaded for foreign roads, whether on company cars or on foreign cars. A monthly abstract of this record in duplicate shall be supplied to the Railroad Commission promptly at the close of each month; provided, however, that whenever any division has during the month supplied all cars ordered during such month, a statement to that effect rendered to the Commission shall be a sufficient report and abstract.

Safety Device for Passenger Trains.

10. All the railroads doing business in this state shall equip the rear platform of every passenger train with a suitable backup hose as recommended by the Eleventh Annual Convention of the Air Brake Association in 1904.

Rules to Be Posted in the Passenger Stations.

11. A copy of the foregoing rules and regulations shall be by each railroad operating in the state, kept posted in a conspicuous place in

the waiting rooms of all passenger stations within the state. Such copy shall be printed on cardboard, in type not smaller than pica.

Penalty for Violation of Rules.

Wilful violation of any of the foregoing rules shall subject the railroad company so offending to a penalty of not more than \$2,000 as provided by Sec. 18, Ch. 81, Laws of 1905.

THE RAILROAD COMMISSION OF WASHINGTON.

H. A. FAIRCHILD, *Chairman,*

J. C. LAWRENCE,

JESSE S. JONES,

Members of the Commission.

REPORT OF
ATTORNEY GENERAL

**GIVING STATUS OF PENDING CASES
INVOLVING ORDERS OF THE
RAILROAD COMMISSION.**



REPORT OF ATTORNEY GENERAL, GIVING STATUS OF PENDING CASES INVOLVING ORDERS OF THE RAILROAD COMMISSION.

SEATTLE, WASH., Nov. 21, 1908.

The Railroad Commission of Washington, Olympia, Washington:

GENTLEMEN.—I submit herewith a statement of the status of the Railroad Commission litigation, of which I have had charge under the Attorney General since the retirement of Mr. A. J. Falknor, who up to March 1908, had charge of this litigation.

(1) Case of Oregon Railroad & Navigation Company vs. The Railroad Commission of Washington, the Northern Pacific Railroad Company and the Great Northern Railroad Company pending in the United States Circuit Court for the Western District of Washington, Northern Division, Cause No. 1570.

This action is to restrain the Railroad Commission from putting into effect its order prescribing a joint wheat rate for the carriage of wheat from points in Western Washington to Puget Sound ports. This case was pending on the demurrer of the state to the bill of complaint of the railroads. The demurrer was overruled and the first action on my part for the state was the interposing of a plea in bar. This was done, submitted, and the state's plea in bar overruled. Subsequently we filed the answer of the state, and the case was at issue and orders made appointing special masters for the taking of testimony in Portland, Eastern Washington, and Seattle and Tacoma. The taking of such testimony is to commence on or about December 1st, and will continue from time to time until February 1st, 1909.

(2) Case of State ex rel. Northern Pacific Railway Company vs. Railroad Commission was pending in the Superior Court of Thurston county on appeal from the order of the Railroad Commission establishing the joint rate on wheat just referred to in the Federal Court. Judgment of the Superior Court of Thurston County was in favor of the order of the Commission. The Northern Pacific appealed, and the case has been submitted to the Supreme Court.

(3) State ex rel. Great Northern Railway Company vs. Railroad Commission was pending in the Supreme Court of Thurston County on appeal from the order of the Commission prescribing the joint rate on wheat above mentioned. Judgment was entered by the Superior Court of Thurston County sustaining the order of the Commission, and appeal was taken by the Railway Commission. The record was perfected, and briefs written, and the case has been argued and submitted to the Supreme Court, where the same is now pending, awaiting the decision of the court.

(4) State ex rel. Oregon Railroad & Navigation Company and North

ern Pacific Railway Company vs. the Railroad Commission was pending in the Superior Court of Thurston County, involving the order of the Railway Commission, which had prescribed a joint rate for the carriage of potatoes from points in Eastern Washington to Puget Sound ports. Judgment was entered by the Superior Court reversing and annulling the order of the Commission. From this judgment the Railroad Commission appealed. The record was perfected, briefs written, and the cause submitted to the Supreme Court, and now awaits the decision of that court.

(5) The case of State ex rel. Northern Pacific Railway Company vs. the Railroad Commission was pending in the Superior Court of Thurston County, and involved the granting terminal rates on hay, oats, barley and mill feed to the cities of Aberdeen, South Bend and Bellingham. The judgment of the Superior Court of Thurston county reversed and annulled the order of the Commission, and the state appealed. The record and briefs were filed in the Supreme Court and case argued, where the same is now pending, awaiting the decision of that court.

(6) State of Washington ex rel. Oregon Railroad & Navigation Company vs. the Railroad Commission of Washington was pending in the Superior Court of Thurston County, and involved the order of the Railroad Commission directing the Oregon Railroad & Navigation Company and the Northern Pacific Railway Company and the Spokane & Inland Railway Company to make track connections at eight different points in Eastern Washington. The Superior Court of Thurston County sustained the order of the Commission. The Oregon Railroad & Navigation Company appealed. The record and briefs were prepared and filed, and the cases argued in the Supreme Court, where same is now pending, awaiting the determination of that court.

(7) The case of State of Washington ex rel. John D. Atkinson, Attorney General, vs. Northern Pacific Railway Company was pending in the Superior Court of Thurston County, and was a suit by the state to recover a penalty from the defendant Railway Company for the violation of the Sixteen Hour law. This suit resulted in a judgment in favor of the state, from which the Railroad Company has appealed to the Supreme Court. Briefs have not yet been submitted in this case by the appellant, but the cause will probably be reached in the January term, 1909.

(8) State of Washington ex rel. John D. Atkinson, vs. the Oregon Railroad & Navigation Company was pending in the Superior Court in Whitman County, and was an action to recover a penalty of the defendant Railway Company for the violation of the Sixteen Hour law. This case has been allowed to remain pending in statu quo, since it involves the same question as the next preceding case against the Northern Pacific Railway Company, it being intended that the Northern Pacific case shall be the test case, and the Oregon Railroad & Navigation case shall abide the result of the Northern Pacific prosecution.

(9) State of Washington ex rel. John D. Atkinson, Attorney General, vs. the Great Northern Railway Company was pending in the Superior Court of King County, and was a prosecution of a penalty against the Great Northern Railway Company for violation of the Sixteen hour law, and is allowed to remain in statu quo, awaiting the determination of the test case above mentioned against the Northern Pacific Railway Company.

(10) Case of H. A. Fairchild et al. vs. Northern Pacific Railway Company is pending in the Superior Court of Thurston County, and now stands upon the demurrer to the answer of the defendant, Railway Company. This case involves the Reciprocal Demurrage law, and can be brought on for hearing in the Superior Court as soon as the calendar of that court will permit, and a judge called in to hear this and other causes, Judge Linn, the regular presiding Judge of Thurston County court being unable to preside by reason of a period of sickness.

(11) State of Washington vs. the Northern Pacific Railway Company is pending in the Superior Court of Thurston County, and is for a penalty for violation of the Safety Appliance law. The status of this case is the same as the Reciprocal Demurrage case. The same will be brought on as soon as the court calendar will permit.

(12) State of Washington vs. the Northern Pacific Railway Company. This case involves the enforcement of the rules prescribed by the Railway Commission with reference to the sale of mileage books, and other matters which rules and regulations the Railroad Company has in part disregarded. This case was commenced in April, 1908, and is still pending in the Superior Court, where the same may probably be determined during the early part of the year, if the calendar of the Thurston County court will permit.

(13) State of Washington ex rel. Northern Pacific Railway Company vs. Railroad Commission is pending in the Superior Court of Pierce County, and is an appeal by the Railroad Company from an order of the Railroad Commission prescribing a reduced rate on slab wood hauled by the Railway Company from the St. Paul & Tacoma Mill to the Carstens Packing Company plant. The case is pending upon the motion of the Railway Company to take testimony before the Superior Court, in addition to the testimony which was taken before the Commission and certified by it to the Superior Court. The point upon which this case is now pending is the same question of law which has been raised in three of the cases above mentioned, which are now pending before the Supreme Court; the contention of the Railway being that, since our Railway Commission law requires the Superior Court to hear and determine the appeal upon the testimony taken by the Commission and certified by it to the Superior Court, such provisions deny the Railroad Company a proper, judicial hearing, and that this provision of the law is, therefore, not constitutional. The Judge of the Superior Court of Pierce County, before whom this case is pending, intimated a reluctance to pass upon this question while the same was pending for determination in the

Supreme Court. It is probable that this case will now be submitted for the determination of the Superior Court upon the briefs which were written and have been submitted to the Supreme Court in the Great Northern Joint Wheat Rate case, which case involves the same question as is now a issue in the Carstens Packing Company case. If the Supreme Court shall sustain the contention of the state as to the construction of the statute we may then expect a prompt decision from the Superior Court of Pierce County upon the question now at issue before the court in this particular case.

(14) State of Washington ex rel. Northern Pacific Railway Company vs. The Railroad Commission is pending in the Superior Court of Pierce County, and is an appeal by the Railway Company from an order of the Commission, requiring the Railroad Company to furnish a spur line of railroad to the Burnham Mill. This case is pending on a motion of the Railroad Company to take further testimony before the Superior Court, and involves precisely the same question as just above referred to in the Carstens Packing Company case, and is in exactly the same situation. We may hope for a prompt decision upon this issue immediately after the determination of said question which is before the Supreme Court in the Joint Wheat Rate case.

The five cases above mentioned which have been submitted to the Supreme Court involved the preparation of extensive records, which it was necessary to transmit to the Supreme Court, and the question involved in these appeals required somewhat extensive investigation. The cases involving the Sixteen Hour law, Reciprocal Demurrage law, and the Safety Appliance law which are still pending in the Superior Court of Thurston County have been delayed somewhat because of the summer vacation months, and by the sickness of Judge Linn, and have also been somewhat interfered with by the pressure and amount of work which it has been necessary to do upon the other cases, which it was important should reach the Supreme Court and be submitted at the earliest possible time. I may add, too, that a portion of my time has been necessarily occupied in the tending to certain other matters of which I had special charge in the Attorney General's office prior to the taking of this work, and which matters, on account of my familiarity with them, it was impracticable to turn over to any other member of the state's legal department. I refer particularly to a large number of appeals and contests pending before the United States land offices, involving many thousand acres of the state's school land selections.

Unless something unforeseen should occur to interrupt the course of the above cases the last of these cases should reach the Supreme Court, and have been submitted, during the May term, 1909.

Yours respectfully,

J. B. ALEXANDER,
Assistant Attorney General.

REPORT OF H. P. GILLETTE

REPORT OF H. P. GILLETTE.

To the Washington Railroad Commission:

GENTLEMEN—I have the honor to submit my report on the valuation of railways of the State of Washington.

Before explaining the methods pursued in making the appraisal, it is as well to record the fact that the State of Washington is the first state in the Union to complete the valuation of the railways for the express purpose of using these values as a basis for rate making. Only one other State Railway Commission takes priority over the Washington Railroad Commission in point of time of completing a valuation of the railways within the state, namely the Texas Railway Commission; but it should be remembered that the object of the valuation of the railways of Texas was not for the purpose of rate making but for the purpose of limiting the issues of stocks and bonds—that is, to prevent “stock watering”—which presents quite a different problem from that presented to the Washington Railroad Commission. Vastly greater interests are at stake when railway values are to be used merely to limit the issue of stocks and bonds of railways chartered within the state. Hence, both the scope of my investigation of railway values, and the methods used were radically different and necessarily much more complex than prevailed in the Texas appraisal. For example, in the following out of the requirements of the Washington statute, you felt impelled to secure all the data enumerated by the Supreme Court of the United States in the celebrated Nebraska rate case, known as the *Smythe v. Ames* case. The Supreme Court held in its decision of that case that a rate making body must consider, among other things:

- 1st. The original cost of the railway, plus improvements, and betterments.
- 2nd. Its cost of reproduction new.
- 3rd. Its present value ascertained by deducting its depreciation from its value new.

Prior to this Washington railway appraisal, no Railway Commission in America had ever attempted to comply with the decision of the Supreme Court in the Nebraska case, and I believe that all the failures on the part of other Railway Commissions in their rate making efforts may be traced directly to their fundamental failure to follow the Nebraska Rate Case decision. Flat rate making has proven abortive, because of attempts to make rates without full knowledge of all the factors which the Supreme Court has held to be necessary in forming an intelligent judgment; and prominent among these factors are the original cost, the cost of reproduction, and the present value.

Two other states besides Texas have made railway appraisals, namely Michigan and Wisconsin; but in neither of these instances was the appraisal made by a railroad commission. Both the Michigan and Wisconsin appraisals were made for purposes of taxation, and were not governed by the Nebraska Rate Case decision.

The State of Washington is the first state to secure the *original cost* of the railways within its boundaries and is, therefore, the first state to investigate the accounting records of the railways with the object of ascertaining the actual original cost and the cost of improvements and betterments.

I mention this fact not merely for the purpose of putting on record the priority which the Washington Railroad Commission can justly claim in following the law as laid down by the Supreme Court, but for the purpose of making clear the magnitude of the task confronting the Commission and its engineers, and experts.

Speaking for myself, I found the precedents established by Texas, Michigan and Wisconsin of little value either in deciding the methods to be pursued in making the appraisals or in estimating the probable cost of the appraisal. I ascertained that the State of Wisconsin had spent about \$11 per mile of railway for making the appraisal and the railways themselves had spent an equal sum, making a total of about \$22 per mile for the joint work done by the state and by the railways, for they both worked together in making the appraisals. When I started the appraisal of the railways of Washington, I believed that the appraisal would cost far less than \$11 per mile, and I am glad to say that the cost has actually been not more than \$13 a mile, although I regret that it was even as much as that. I had no precedent to guide me in estimating the cost of going through the accounting records of the railways, and I underestimated the time and labor involved in that undertaking. Railway accounting records nearly 40 years old had to be discovered, and analyzed. I say "discovered," for the railways themselves did not know the nature of these early records, even if they knew of their very existence, which in many cases they did not.

At this point it may be well to explain that these early records are far from being worthless as many persons have assumed, for the subsequent improvements and betterments can be added to these original costs, and thus bring the total cash expenditures down to date. This total cash expenditure is a wonderful aid to the engineer in estimating the cost of reproduction. To illustrate by an example, take the actual cost of the item of "Engineering" on the Northern Pacific Railway. Up to June 30, 1906, it has amounted to \$2,900,000 for the State of Washington, or about 5 per cent. of the total actual cost of construction and betterments. An investigation of this seemingly high percentage disclosed two big items, one being about \$300,000 for the exploration surveys in the Cascade mountains. At the time these surveys were made, no maps were in existence, and the railway engineers were compelled to explore the entire Cascade Range from the Canadian

boundary south to the Columbia river. Today, in reproducing the Northern Pacific Railway no such elaborate exploration is necessary, and, if it were eliminated, the cost of engineering would be reduced to \$2,600,000. In like manner certain other items of engineering would be reduced, so that the total cost of engineering should not exceed \$2,500,000, which is the sum that I used in estimating the item of engineering when making my estimate of the cost of reproduction. It would take several hundred pages to explain my analysis of the original costs, and my use of the data thus obtained in guiding my judgment as to a proper allowance for the cost of reproduction of each item. I wish, however, to say had I not secured the original costs I am positive that my costs of reproduction would be nothing better than engineering guesses in so far as certain items are concerned. For example, the cost of grading, especially through rough and mountainous country cannot be accurately ascertained today by any engineer not possessed of the original records showing the quantities, and classification of excavation, or of the actual costs of doing the grading work. It is true that in the entire absence of original records of any sort, an engineer can go into the field, and cross-section the existing "cuts," and "fills," and make an estimate of yardage of the different classes of excavation, but I should never do this except as the very last resort, and then with the determination of adding a very large percentage for contingencies.

I may state at this point that one of the most potent reasons for securing the original quantities, and original costs, is to eliminate the item of "contingencies" entirely. It sounds little enough to speak of 10 per cent. added for "contingencies," but it would have meant adding just \$5,000,000 to my estimate of the Northern Pacific Railway alone.

Reverting briefly to the cost of appraising the railways of Washington, attention should be called to the lack of logic in estimating the cost of such appraisals in terms of the mile as the unit. The Wisconsin appraisals cost \$22 a mile, but the Wisconsin Railways have an appraised value of only \$30,000 a mile; hence the Wisconsin appraisal cost 70 cts. per \$1,000 appraised. The Washington appraisal cost \$13 a mile, but the Washington railways have an appraised value of \$60,000 per mile; hence the Washington appraisal cost 20 cts. per \$1,000 appraised, as against 70 cts. in Wisconsin. There is not the slightest doubt that it costs more per mile to appraise a line worth \$60,000 a mile than to appraise one costing \$30,000 a mile, if the same methods of appraisal are used; for the \$60,000 line contains many more structures, and details per mile, and higher land values, involving more labor on the part of both accountants, engineers, and right of way appraisers. If this is so, it will be asked why the Washington appraisal cost less per mile, than the Wisconsin appraisal. An answer leads me into the subject of the methods used in making the Washington appraisal, for upon those methods depends the relative economy.

Methods of Appraisal. Before entering upon the task of appraising the Washington Railways, I have secured all desired information as to

the appraisals of the railways in Texas, Michigan and Wisconsin. I also saw the engineer of the Minnesota Railway & Warehouse Commission, who had been engaged for six months on the appraisal of the Minnesota railways. I found that the Wisconsin and Minnesota methods of appraisal were practically identical. Both states furnished printed blanks to the railways, and required the railways to make a detailed estimate of the cost of their own property. Upon securing such estimates, the states' engineers checked up the appraisal. This method is advocated largely on the ground that it avoids duplicating the expense of an appraisal, the assumption being that each railway itself will make its own appraisal in any event, whether asked to or not. Therefore, if the railway is required to make its own appraisal first, the states' engineers need not go through all the details but can accept most of the matter after a more or less cursory inspection.

I was wholly dissatisfied with this method, for I felt that it would make it almost imperative for me to accept the appraisals made by the railways practically at their own figures, or to undertake in the end, what I could just as well undertake in the beginning, namely an independent investigation of my own. I need scarcely say that the results of the investigation have served to confirm my position on this point.

Neither the State of Minnesota nor Wisconsin had gone into the matter of the actual cost of the original railway property. This seemed to me a serious omission, not merely because of the Nebraska Rate Case decision, but because of the invaluable data that an investigation into actual costs would disclose.

In estimating the present or depreciated value of structures, rolling stock, etc., both Michigan and Wisconsin had sent experts into the field to estimate the percentage of present value of each unit. In this manner 40,000 freight cars were inspected in Michigan, and their "present value" estimated. To me this seemed to be not only a useless procedure, but very erroneous. Aside from the great expense of thus inspecting each car and structure, I was influenced by a belief in the far greater accuracy of applying what might be termed "mortality tables of structures." If the age of a man is known, his expectation of life can be estimated from mortality tables. Insurance companies do not have their doctors guess at the man's probable life. The doctor merely reports the man as not suffering from disease, and the insurance company having the man's age, applies its mortality tables. In like manner, it seemed to me, the "present value" of a car or locomotive could be accurately estimated if its present age were known. It is a well established fact that a freight car has a useful life exceeding 20 or 25 years. If the average car has a life of 25 years, it loses 4 per cent. of its life every year. Hence, by multiplying its age in years by 4 per cent., its lost life or depreciation is accurately ascertained; and, by subtracting this depreciation from 100, the remainder will give its "present value" expressed as a percentage of its value new.

I believed that it would be far less expensive to ascertain the age of each car, and each structure from the records of the companies, and to estimate the present value by the method just explained, than to inspect each structure in the field. This proved to be the case, and it effected a very substantial saving in the cost of appraisal, while, at the same time, it yielded more reliable results.

In some cases the records in the engineering office of the railways did not show the ages of existing structures, but in such cases their accounting records showed the dates when structures were built, or when cars were purchased.

If practically all the structures shown in the accounting records are still in existence, and the money expended each year for each class of structure is known, it is a very simple matter to figure the average age of the money invested in such structures, which, after all, is what is needed in estimating present value. To illustrate, suppose there are a number of station buildings in existence, whose age is not known. Suppose, however, that \$10,500 was spent for such buildings in 1896, \$20,000 in 1900, and \$5,000 in 1902. Then in 1906, the average age of the money invested in these buildings is ascertained thus:

$\$10,500 \times 10 \text{ yrs. equals } \$105,000 \text{ one year.}$

$\$20,000 \times 6 \text{ yrs. equals } \$120,000 \text{ one year.}$

$\$5,000 \times 4 \text{ yrs. equals } \$20,000 \text{ one year.}$

$\$35,000 \times 7 \text{ yrs. equals } \$248,500 \text{ one year.}$

This gives a total of \$35,500 invested 7 years; for \$35,500 x 7 years equals \$248,500 one year.

The rule to be followed in all such cases is to multiply the money expended each year for structures of a given class by the age in years, add all these products together, and divide by the total cost of all the structures under consideration. The quotient is the average age of all the structures, or, more strictly speaking, the average age of the money invested in the structures. If some of the structures are no longer in existence, this method can still be applied. Take railway cross-ties for example. Ascertain the total value of cross-ties in the track, then go back through the records of cost and tie renewals, by years, until the total cost of the renewals adds up to the total value of ties now in the track. Then compute the average age as above shown. If the price of ties has fluctuated, ascertain the actual price paid, and reduce all yearly expenditures of renewals to the present price.

It will be as impossible as well as undesirable, in a report of this character, for me to indicate all the methods pursued in the appraisal of railways, but some of the radical departures from precedent should be outlined, particularly, where a result is secured in more thorough, or in a more economic manner. Moreover, any chief engineer who may be in your employ in the future will be greatly handicapped without an outline of the methods pursued in this original appraisal.

In searching the records of the railways, I did not confine myself merely to their engineering, and their accounting books, but often found missing links of information in the most incongruous places. The Oregon Railroad & Navigation Company, for example, had practically none of its "construction ledgers," and at first we despaired of being able to piece together a complete itemized summary of original cost. Finally we found an old tissue copy book, Book No. 51, at the Ash St. Dock in Portland, containing copies of the auditor's distribution sheets, showing costs of engineering, grading, etc., etc.

For several months our work was considerably retarded, not only by the reluctance of several of the railway companies to assist us in finding their records, but by the incompleteness of the records when found. Little by little, however, we were able to fill in the gaps, until there remained not 10 per cent. of the original unascertained.

For the guidance of any engineers whom you may employ in the future, I give a list of the most important records to be looked for in making an appraisal of this character.

1. Annual reports to stockholders.
2. Annual reports to Interstate Commerce Commission.
3. Annual report of chief engineers and superintendents to the president of the road.
4. Reports of minor officials.
5. Progress profiles.
6. Cross-section, and quantity books.
7. Final estimates on contract work.
8. Tissue copy books of final estimates.
9. Rail and ballast charts.
10. Bridge books (Engineering Dept.)
11. Building books.
12. Work orders.
13. A. F. E.'s (Authorization for expenditure.)
14. Accounting records (a) Construction Ledgers, (b) General Ledgers, and their accompanying journals, (c) Vouchers, Registers, (d) Vouchers, (e) Auditor's Distribution Sheets, and the like.
15. Equipment Registers.
16. Distribution Book, or Disbursement Accounts Books, containing directions for accountants to follow.
17. Confidential Reports.

In my judgment the first step to be taken in appraising a railway is to ascertain its physical and financial history. For this purpose the Annual Reports to Stockholders are an invaluable source of information. By a perusal of these reports an historical map or chart can be prepared showing the limits of each "construction division" or branch of the railway, and the dates of beginning and completing the construction work on it. The present "operating division" often have the same names as certain "construction divisions" of the road, but wholly different limits. Hence the necessity of an historical map in order

to avoid confusion in interpreting the accounting records of the road.

Having prepared a map, and a brief history of the road, the next step should be an investigation of the accounting department records. The tendency of a civil engineer is to go to the engineering records first, but this is a mistake, for the accounting records are usually kept in a much better shape, and contain fewer gaps. From the construction ledgers, an itemized account of the original cost of each construction division is secured, and having been secured the next step is to check it by the records of the engineering department, where quantity books, and tissue copy books of final estimates paid to contractors, and the like, are usually to be found. Frequently, however, it happens that a line has been purchased, and that only the engineering records were transferred at the time of the purchase. In which event, it may be impossible to secure the accounting records, except by going to the original owners of the property.

Having gone rapidly through all the accounting and engineering records to ascertain what gaps, if any, exist as to original construction data, the next step is to put engineers into the field to supply the missing links by actual inspection, measurements, etc. An attempt to estimate by field survey should be the last resort, not only on account of the greater cost of field work, but because of its greater inaccuracy, and finally—but not to be ignored—because, in case of a legal dispute as to the estimated cost, field surveys, and estimates made by different engineers are likely to differ widely. There is always so much that can not be seen, like the foundation of bridges, the percentage of loose rocks in embankments, etc., that a field survey should be used only as a last resort. And, in our appraisal of the Washington railways, field surveys were made only for a very small percentage of the total mileage.

A field inspection of every mile of track should be made, preferably by an engineer riding on a handcar. This engineer should be provided with complete, up to date profiles, and small scale plans of the road, showing all structures, and their dimensions, etc. I made the mistake of accepting the existing profiles and plans for use by the field inspectors. These records were so often incorrect, through not having been kept up to date, as to cause much unnecessary work subsequently in checking. Haste in sending out field inspectors is a mistake, as field inspection of this sort is the most inexpensive item of an appraisal, and can be quickly done even with a comparatively small force. One man on foot will inventory about 12 miles of ordinary track each day, or twice that amount on a handcar. Field inspection, therefore, should not be begun until corrected up to date profiles, and maps have been prepared, and until the investigation of the engineering records has been carried far enough to disclose the particular structures upon which the office records are incomplete. By doing this, the field inspection resolves itself into a checking off of structures with an occasional pause to measure some structure on which the office records are defective.

The appraisals heretofore made in other states have been based almost entirely upon field surveys, and inspection, no attempt having been made to secure the necessary data from the engineering and accounting records of the railways. Why? The answer is found in the *purpose* of the appraisal. As previously stated, the *purpose* of the appraisals in Texas, Michigan and Wisconsin was not the same *purpose* as in Washington. Where the *purpose* is taxation, a railway naturally seeks a low valuation for its property, hence it prefers to refuse access to its own records, believing—and believing rightly—that what can not be seen with the eyes will not be likely to appear in the appraisal. An appraisal by field examination solely is very apt to be below the true value of the property, hence the acceptability of such an appraisal by the railways, where taxation is the *purpose* of the appraisal.

Several of the principal railway systems in Washington at first resisted our efforts to secure the records in their offices, and stated that the records were so incomplete as to be valueless. In some instances, I have no doubt that this was an honest opinion. I am inclined to believe, however, that their motive in resisting an examination of the records was, in some cases at least, to secure an appraisal which could be fought in the courts, and probably upset by producing documentary evidence to prove its unreliability in parts, if not in its entirety. Therefore, I hold to the belief that an investigation of both the accounting and engineering records of the railways would have been the best policy even had it cost many times what it did cost. And, to show my reason for this belief, I will cite just one example. In testifying before your honorable body, Mr. Hogeland, chief engineer of the Great Northern Railway, has estimated the cost of earth excavation to be made up of three different items as follows:

Average contract price up to 1,000 ft. haul.....	\$9.23 per cu. yd.
Average overhaul	0.035 per cu. yd.
Transportation of men's tools, supplies.....	0.045 per cu. yd.

Total\$9.31

Had we not secured the actual records in the Great Northern offices, it might have been a difficult matter to convince the court that the last two items of the above estimate are ridiculously high. Having the records, it will not be so difficult. For example, the actual cost of the item of "average overhaul" was just one-seventh of Mr. Hogeland's estimate, or one-half per cent. per cubic yard, as shown in my statement of the actual cost of construction of the Great Northern Railway, in the State of Washington. The item of transportation of men was similarly overestimated.

I will not enter into such details further, but, in justice to myself and you, I feel it my duty to explain *why a departure from precedent in railway appraisal was the best policy*. Such an illustration as the above will serve better than many generalities to show the character of the reasons for our exhaustive investigations into the original cost

of the railways of this state. Were you, as a court, or were any other court, confronted by the conflicting testimony of expert engineers, it would be difficult to arrive at a just opinion as to proper quantities, and prices, unless the actual data were available to guide you. The data are available, and are now in your possession.

I have not touched upon the very important matter of the appraisal of the rolling stock, or equipment, further than to say, that I did not make a field inspection of it. The office records were so complete, that such an inspection was superfluous, and for the reason above given. In order to apportion to the State of Washington its share of the cost of the rolling stock, it was necessary to appraise the entire equipment of every railway system entering the state. This, in itself, is no slight task. Several states should share the cost of appraising the equipment of the railways, so that the whole cost would not fall on one state, as in this instance.

If Washington, Idaho, Montana, the Dakotas, and Minnesota could have acted in concert, the cost of railway appraisal would have been very much less, not only because of the distribution of the cost of appraising the equipment, but because of the facility with which an entire railway system can be appraised once an engineer becomes familiar with the accounting, and engineering records of that railway system. For this reason, as well as for others, the Railroad Commissioners of certain groups of states should strive to act together.

The appraisal of right of way lands and station grounds, as far as present values goes, was delegated principally to three right of way experts, men who had been buying lands for railway purposes in Washington, and were familiar with prices. Your honorable body adopted a method of arriving at land values which was entirely novel, and, to my mind, a vast improvement over any other method hitherto used in other states. The method consists in calling in real estate men in all the large cities, and securing testimony from those men as to land values. Your honorable body, sitting as a court, hears the testimony not only of the regularly employed right of way experts, but of expert real estate witnesses, which those right of way experts have consulted, and other real estate experts which the railways may bring in. Hitherto the practice has been to examine all real estate transfers within a certain distance of the railway property, and for a period of years prior to the appraisal, and to base the appraisal upon these transfers. Since property for railway purposes usually costs more than for other purposes, it is necessary to multiply the value ascertained from transfers of adjacent property by some factor, this factor being ascertained from expert testimony or otherwise. Unfortunately the records of the real estate transfers are not the best evidence of the value of the property transferred. Indeed, the records are often made so as to *conceal* the real value of the property. For this reason alone, the method devised by your honorable body is much to be preferred. Moreover, it is a less expensive method of appraising lands.

As to my methods of appraisal, I need say little more. My testimony before your honorable body is complete on those matters, but, being of great length, I have thought it wise to summarize certain features in this report, giving also a few suggestions, which may assist any engineer who may be in the employ of the Washington Railroad Commission in future.

It is needless to tell you, but for the sake of public record I desire to say, that on all the smaller railways in Washington I was given most courteous treatment, and had ready access to all records. On the three large systems, namely the Great Northern, the Northern Pacific, and the Oregon Railway & Navigation Company, I met with much resistance at first, and lost several months of time in consequence. Denial as to the existence of certain important records was repeatedly made—records that I subsequently found. Possibly these denials were made in good faith, but, since free access to all records was not given me by the Great Northern and the Northern Pacific for a long time, and then only after I pieced together enough information to prove the existence of the desired records, my work was greatly retarded. I think that these railways came ultimately to see that it was an error not to put all records at my disposal, and all I regret is that they were not prompt in reaching that conclusion. I regret it not only because of the increased cost of the appraisal, but because I had business duties in New York that made my return imperative at as early a date as possible.

In conclusion I wish to express my hearty appreciation of the loyalty and zeal with which my assistants worked. Those in the most important positions worked not only by day but by night. I know of no one who seemed swayed by the fear of "working himself out of a job." My two principal assistants, Mr. Frances W. Collins and Mr. H. L. Gray, deserve special recognition in this report, for upon them fell the brunt of the task. Mr. Collins was located in St. Paul, at the offices of the Great Northern and the Northern Pacific Railways, with a corps of men under his direction. Mr. Gray was located in Portland in the offices of the Oregon Railway & Navigation Co., with a similar corps. In addition, Mr. Gray has had the responsibility of collating the testimony submitted to your honorable body, subsequent to my final testimony in Olympia, after I left for New York.

To your honorable body I wish to express my sincere thanks for the many valuable suggestions that came from you as to the conduct of my appraisal. I wish it were possible for me to convey to the people of Washington my unbiased opinion of your honorable body. As a non-resident my opinion is unbiased. I believe you have shown great wisdom in not allowing yourselves to be hurried into action, for the sake of being able to point to "results." No ordinary citizen can realize the magnitude, and the intricacy of the problem before you. It can become appalling only to one who has come face to face with it, and has delved into its details. So far as I know, you are the first State Railway Commission in America that has not allowed itself to

be drawn into action on rate making before securing the fundamental facts that should govern such action. One of those fundamental facts is the physical value of the railways in the State. A physical valuation is absolutely essential if for no other purpose than to determine a reasonable amount to set aside annually from earnings to cover the depreciation from natural agencies, and from wear, and tear. Tell me the physical value of a given structure, and I can estimate its depreciation in dollars closely. Conceal that value, and I am utterly in the dark. It has become the fashion to "poohoo" the necessity of a physical valuation of railways by commissions having rate making powers. Even had the Supreme Court not ruled as to the necessity of a physical valuation, the necessity would exist, if for no other reason than to solve the important problem of annual depreciation.

So, time will abundantly justify the wisdom of your course in making a thorough appraisal of the physical value of the railways in the State of Washington.

With sincere esteem, I am,

Very respectfully,

HALBERT P. GILLETTE.

New York City, May 1, 1908.



Report of the Inspector of Tracks and Safety Appliances

April, 1, 1907, to November 1, 1908.

OLYMPIA, WASH., November 1, 1908.

The Railroad Commission of Washington, Olympia, Wash.:

GENTLEMEN—Complying with your instructions that a report be submitted covering the work performed by me as Inspector of Tracks and Safety Appliances, I herewith submit a report of the work done by me covering the period from April 1st, 1907, to Nov. 1st, 1908.

A. W. PERLEY.

Inspector of Tracks and Safety Appliances.

REPORT OF INSPECTOR OF TRACKS AND SAFETY APPLIANCES.

TRAIN MOVEMENT—CASCADE TUNNEL—PASSING TRACKS.

On assuming the duties of this office on April 1st, 1907, I was instructed to investigate conditions on the Northern Pacific Railway relative to its inability to relieve the congestion of east bound freight. The investigation was ordered by the Commission with a view of ascertaining the necessity and practicability of having this company double-track its lines east and west of the Cascade tunnel to the foot of the mountains and I beg to submit the following report:

This company is pulling one thousand five hundred tons per train west of Ellensburg, and one thousand one hundred tons per train east from Tacoma. Trains make with this tonnage a maximum speed of fifteen miles an hour and minimum of eight miles and hour. Engines are in, good condition,—no delay resulting from either tonnage or deficiency of motive power.

Passing tracks at following points with capacity for cars:

Shoskin	70 cars	Kennedy	80 cars
Thorp	140 "	Weston	140 "
Dudley	70 "	Lester	200 "
Kountze	80 "	Hot Springs	100 "
Bristol	140 "	Maywood	140 "
Teanaway	150 "	Canton	70 "
CleElum	425 "	Eagle Gorge	140 "
Baker	80 "	Lamolo	50 "
Nelsons	140 "	Palmer Jct.	70 "
Talmage	80 "	Kanaskat	140 "
Easton	295 "	Ravensdale	140 "
Upham	150 "	Henry	60 "
Martin	200 "	Covington	140 "
Stampede	170 "	Wynaco	70 "
Borup	150 "	Auburn	250 "

These passing tracks are admirably located and are designated for east and west bound trains, and average about $3\frac{1}{4}$ miles apart; there being 24 passing tracks in 79 miles between Ellensburg and Palmer Junction, and 30 passing tracks between Ellensburg and Auburn. On an average of fourteen days,—from March 23 to April 5,—27.4 trains were run through Stampede Tunnel,—one train in fifty-two minutes.

Some delay is caused by the lack of attention on the part of train dispatchers in leaving trains in sidetracks when not necessary.

The delay at Easton is unavoidable—by cutting the train and placing helpers.

In addition to these regular trains through the tunnel, the company has a steam shovel and work trains at Lester and Cle Elum repairing recent damages. This doubtless contributes somewhat to delaying other trains. A further source of delay is caused by the congestion of the road at terminals on account of consignees being unable to handle shipments and unload promptly, necessitating the holding of cars in sidetracks. These cars so held must be switched daily for preference loads.

I am informed by officers of the Northern Pacific Railway Company that fifty new locomotives are expected to arrive for the Pacific Division before July 1st.—some of them are arriving now.

While a reduction of tonnage or a double tracking of the Cascade mountains on either side of the tunnel might possibly result in a quicker movement of freight, I do not think the tonnage excessive at present rating, and any construction work necessary in order to double-track this portion would mean great delay to the movement of through freight.

Respectfully submitted,

A. W. PERLEY,
Inspector.

OLYMPIA, WASH., April 8, 1907.

Trains and helper engines over Cascade mountains March 23rd to April 5th, inclusive.

Date.	EAST BOUND.				WEST BOUND.				Grand total daily east & west.
	Fr'ght	Pass.	Helper.	Total.	Fr'ght.	Pass.	Helper.	Total.	
23.....	11	4	0	14	7	4	0	11	25
24.....	11	4	0	15	7	6	1	14	29
25.....	6	4	1	11	8	4	2	14	25
26.....	6	5	8	18	7	5	1	13	26
27.....	11	4	0	15	6	8	0	20	24
28.....	6	4	1	11	8	5	1	14	25
29.....	8	4	8	15	7	8	3	18	28
30.....	6	4	2	12	9	5	2	16	28
31.....	8	4	1	13	6	4	2	12	25
1.....	7	4	4	15	8	4	0	12	27
2.....	10	4	1	15	9	4	2	15	30
3.....	10	4	3	17	8	4	3	15	32
4.....	6	4	7	17	7	4	2	13	30
5.....	10	4	0	14	8	4	0	12	26

Daily average train movement over the Cascade mountains for 14 days 27.4. This is an average for the 14 days of a train movement each 52 minutes. On the busiest day, the 3rd, the average was a train movement each 40 minutes for the entire 24 hours. All trains passed through Stampede tunnel except a few of the helper engines which dropped back from Tunnel Portal.

CONGESTION AT TERMINALS.

In May, 1907, instructions were given me to report on the cause of so many loaded cars being held on sidings outside of Seattle and Tacoma without being unloaded. This condition was found to have been brought about by the movement of the cars that had been tied up by washouts, snow blockades and congestion of traffic in the east during the winter just passed. On the line being opened, these cars were forwarded faster than the consignees could handle them with the facilities provided.

Owing to complaints coming from the railway companies that the failure of the consignees to unload cars promptly in Seattle and Tacoma was largely responsible for the shortage of cars complained of, an investigation was ordered by the Commission and the following report submitted.

To the Railroad Commission of the State of Washington:

GENTLEMEN—Complying with your instructions, an investigation has been made as to the car situation at Seattle, and I beg to submit the following report.

About 95 per cent. of the cars are unloaded in free time; the other 5 per cent. are the ones causing the trouble. None of the consignees interviewed by me had any complaint to make about switching service except in isolated cases which, on investigation, were found to be caused by mistakes always liable to occur from time to time in a large yard like that of Seattle.

You will find enclosed a statement furnishing the numbers of cars, and number of days held, for ten days—from the 18th to the 27th of November. This statement will show who are holding cars for storage purposes.

From the sixth annual statement of the Pacific Northwestern Car Service Association, Mr. F. R. Hanlon, Commissioner, you will notice that demurrage charges are increasing. This association covers Washington, Idaho and Oregon. Most of the demurrage is at terminals.

In 1902 the demurrage collected was.....	\$ 23,867.90
In 1903 the demurrage collected was.....	40,701.64
In 1904 the demurrage collected was.....	52,145.40
In 1905 the demurrage collected was.....	49,378.20
In 1906 the demurrage collected was.....	67,316.50
In 1907 the demurrage collected was.....	114,979.75

This would indicate that facilities were not keeping up with the requirements.

A statement showing wheat unloaded at Seattle from the 18th to the 27th of November is submitted. During this period you will notice that 533 cars were received and 362 were unloaded. 171 cars were on hand at 6 P. M. on the 27th day of November, enough for five days unloading.

Also statement showing miscellaneous freight received and released on the Northern Pacific and Great Northern from November 18th to 27th, 1907. There were 475 cars received and 386 unloaded on the great Northern. This includes cars switched to connecting lines for unloading. 89 cars were on hand at 6 P. M. on the 27th of November. 2555 cars were received and 1386 cars unloaded on the N. P. leaving 1169 cars on hand at 6 P. M. on the 27th. These figures include cars received from other lines for switching.

Complaints are made that the cars are not placed in order of their receipt. When more cars are being received daily than are unloaded it is inevitable that some of them become *buried*. To insist on all cars being placed on their order of arrival would involve so much extra work that the service would be impaired rather than bettered. When the consignee has ten cars in the yard and desires to unload five, the practice is to place the five most available. On the other hand, consignees tell me when a special car is desired and the request made for it, a special effort is made to place it promptly. That, in my opinion, is all that can reasonably be asked. The practice of handling cars in the manner above described may delay the shipper in realizing on the shipment, but under existing conditions I do not see how it can be remedied.

It might be of interest to state that 7182 cars were received at Seattle during October this year, and \$1820.00 demurrage was collected. I am indebted to Mr. Hanlon and the gentlemen in his office for courtesies tendered, and trust this report furnishes the information desired.

Respectfully,

A. W. PERLEY,

Inspector of Tracks and Safety Appliances.

SUMMARY.

SHOWING CARS CONTAINING WHEAT RECEIVED AND UNLOADED AT SEATTLE, WASHINGTON, NOVEMBER 18TH TO 27TH, 1907, INCLUSIVE.

DATE.	CARS RECEIVED.			CARS RELEASED.		
	Via G. N.	Via N. P.	Total.	On G. N.	On N. P.	Total.
Nov. 17th, on hand.....	108	4	107			
Nov. 18.....	56	4	60	4	33	37
Nov. 19.....	44	2	46	2	30	32
Nov. 20.....	19	2	21	19	23	42
Nov. 21.....	19		19	13	22	35
Nov. 22.....	52	1	53	19	27	46
Nov. 23.....	22	7	29	8	33	41
Nov. 24, (Sunday).....						
Nov. 25.....	100		100	18	10	28
Nov. 26.....	57	4	61	28	18	46
Nov. 27.....	36	1	37	47	8	55
Totals.....	508	25	533	158	204	362

Average unloading 36 cars per day; 171 cars on hand 6:0 p. m., Nov. 27th; five days average unloading.

SUMMARY.

SHOWING CARS RECEIVED AND RELEASED ON TRACKS OF THE NORTH-
ERN PACIFIC RAILWAY AT SEATTLE, WASH., NOVEMBER
18TH TO 27TH, 1907, INCLUSIVE.

DATE.	CARS RECEIVED.			CARS RELEASED.		
	Line.	Switch	Total.	Line.	Switch	Total.
Nov. 17th, on hand.....			771			
Nov. 18.....	188	44	177	156	6	162
Nov. 19.....	147	54	211	140	18	158
Nov. 20.....	156	67	228	158	13	171
Nov. 21.....	146	86	182	124	10	134
Nov. 22.....	182	28	160	137	10	147
Nov. 24.....	121	41	162		15	15
Nov. 25.....	108	21	129	157	10	167
Nov. 26.....	172	29	201	149	11	160
Nov. 27.....	96	33	129	137	12	149
Totals.....	1,303	481	2,556	1,271	115	1,386

Average cars released 189 per day; 1,169 cars on hand 6:00 p. m., November 27th; eight days average unloading.

SUMMARY.

SHOWING CARLOADS OF MISCELLANEOUS FREIGHT RECEIVED AND
RELEASED, GREAT NORTHERN RAILWAY AT SEATTLE, WASH.,
NOVEMBER 18TH TO 27TH, 1907, INCLUSIVE.

DATE.	Received.	Released.
Nov. 17th, on hand, 6:00 p. m.	56	
Nov. 18.....	80	60
Nov. 19.....	58	46
Nov. 20.....	41	35
Nov. 21.....	39	37
Nov. 22.....	37	31
Nov. 23.....	57	30
Nov. 24 (Sunday)		
Nov. 25.....	70	54
Nov. 26.....	27	61
Nov. 27.....	85	32
Totals.....	475	386

Average receipts 42 cars per day; average release 39 cars per day; 89 cars on hand 6:00 p. m., November 27th.

CHAINED UP CARS.

During the month of May, 1907, many cars were found that were being operated contrary to the provisions of the Federal and state laws governing safety appliances. The defects on these cars were in the main broken draw bars and the cars were hauled chained together, instead of being automatically coupled. This practice being followed by all the lines in this state. A great many cars were handled in this condition west from Pasco to Tacoma. The latter point was found much congested with bad order equipment awaiting repairs. As many as 800 cars of this character being on hand at one time. The attention

of the officials was called to this violation of the law, but the practice was persisted in. Some of the officers thought that this privilege ought to be accorded them in order to avoid delays to traffic by holding cars at intermediate points for repairs. Both the state and federal laws are explicit on this subject and are as follows:

"Cars must couple automatically and be uncoupled without men going between them," compliance with this law being impossible when cars are chained up. My efforts to improve this condition proving unavailing, the matter was taken up with the Commission and a recommendation being made that a suit be instituted by them to recover the penalty provided by the violation of this law. Such suit was instituted by the Attorney General in the superior court of Thurston county and is now pending. Evidently the institution of this suit brought about the change desired and no chained up draw-bars have been handled out of car repair stations by any line in this state since. This has resulted in increasing the force of car repairmen at intermediate stations and in making the operation of freight trains much safer.

TRACK CONDITIONS.

Every mile of track in this state has been inspected except the privately owned logging lines, and reports have been submitted to the Commission covering their condition. An inspection of the track of the Great Northern Railway from the Idaho state line to Seattle was made. This track was found in a defective and dangerous condition owing to bad ties. Wrecks were of frequent occurrence owing to bad condition of track. After the investigation of the Milan wreck by the Commission the company immediately put on a large force of men, 800 being employed on 300 miles of railroad. Many thousands of new ties were placed; miles and miles of heavier steel rails were laid and many ballast trains have been engaged in hauling gravel until comparison with other lines in the state is invited. On some of the branch lines of the Northern Pacific and the Oregon Railroad & Navigation Company defective track was reported by your inspector, and the matter taken up with the officials of these companies resulting in much improvement. Too much economy is in my opinion often false economy in track conditions. Branch lines usually are the lines neglected. On the Connell branch of the O. R. & N. one crew of four men were found who were required to look after fifty-three miles. This is an impossible task. The rails are old and very light, and in operating a 100,000 pound capacity car light rails are subjected to great strain and are liable to break and remain undiscovered until a wreck occurs.

BACK-UP HOSE.

It was found that the railroads in this state had neglected to adopt an appliance universally used on passenger trains in the East which enables the brakes to be applied from the rear end of the train when it is being backed, and which is an element of safety in train

operation. This matter was brought to the attention of the Commission and an order made requiring the adoption of a back-up hose. This order has been complied with, and passenger trains are now so equipped.

SAFETY APPLIANCES.

During the period from April 1st, 1907, to November 1st, 1908, 14,216 cars have been inspected and 1,249 found defective, 1,242 engines inspected and 198 found defective.

FOLLOWING IS A LIST OF DEFECTS FOUND FROM SUCH INSPECTION.

CARS—

Coupler body broken.....	4
Knuckle broken	6
Knuckle worn	56
Knuckle missing	4
Knuckle pin broken.....	19
Knuckle pin bent.....	30
Lock block broken.....	16
Lock block worn.....	19
Lock block inoperative.....	11
Uncoupling lever missing.....	10
Uncoupling lever bent.....	14
Uncoupling lever broken.....	3
Uncoupling chain broken.....	19
Uncoupling chain kinked.....	12
Uncoupling chain missing.....	9
Uncoupling chain too short.....	14
End casting missing.....	27
End casting loose.....	32
Keeper bent	7
Keeper loose	19
Keeper missing	21
Clevis pin missing.....	19
Cylinder and triple valve not cleaned in twelve months.....	200
Cylinder and triple valve not stenciled with date of cleaning.....	17
Release rod broken.....	47
Release rod missing.....	35
Release rod loose.....	47
Angle cock defective.....	19
Train pipe loose.....	32
Train pipe broken.....	18
Train pipe clamp missing.....	20
Hose defective	6
Hose missing	10
Hose gasket defective.....	12
Retaining valve defective.....	2
Retaining valve missing.....	27
Retaining pipe missing.....	10
Retaining pipe broken.....	11
Brake rigging defective.....	16
Brakes cut out, not carded.....	207
No brakes	12
Hand holds broken.....	10
Hand holds bent.....	19
Hand holds loose.....	15
Hand holds missing.....	29

Ladder round bent.....	7
Ladder round loose.....	32
Ladder round missing.....	14
Sill step missing.....	11
Sill step bent.....	7
Sill step loose.....	9
Coupler high.....	16
Coupler low.....	12
Sharp flanges.....	17
Corner iron loose.....	24
Total cars.....	1,350

ENGINES—

Coupler out of contour.....	86
Uncoupling lever missing.....	4
Engines operating without pilot.....	6
Sharp flanges on tender.....	18
Sharp flanges on engine.....	10
Uncoupling chain disconnected.....	14
Sill steps missing.....	9
Grab iron missing.....	6
Grab iron bent.....	11
With driving brakes inoperative.....	10
Without any brakes.....	17
Coupler high.....	5
Coupler low.....	27
Lock block broken.....	6
Air pumps inoperative.....	10
Air pumps defective (could not maintain pressure).....	19
Total engines.....	258
Grand total defects, cars and engines.....	1,608

The standards for safety appliances have been fixed by the railroad companies themselves and have been adopted by the railroad commissions as standard. Grab irons, sill steps, coupling and uncoupling devices, heights of drawbars, airbrakes, automatic couplers and hand brakes are for the protection of trainmen. The Interstate Commerce Commission lists 127 possible defects on one car, but those enumerated above are the most vital. As these standards are fixed by the railroad companies themselves, the requirement of the law is that these standards be maintained. I am satisfied that the chief officers of the railway companies desire to do this. The minor officials, however, being usually measured by his economy, is disposed to pass defects to the other fellow, and the employees suffer. Cars were found in this state lacking the most common safety appliances, were not equipped with automatic drawbars, with airbrakes, with grab-irons or sill steps. These cases were reported to the Commission and such representations made to the various companies that at present the finding of cars without this equipment is a rarity. Enough attention has not been given to airbrake conditions on some of the lines in the state. Nearly all the roads are mountain roads, and good brakes are not only required by law, but are essential to safe operation. Too much economy has been the means of curtailing the number of car repair men, and the officials

have been indifferent to the proper terminal inspection and the insistence that rules be obeyed by employees. Train line leaks, defective retainers, small air pumps and defective hand brakes are very detrimental to safe operation on heavy grades and these defects are much in evidence. Trains should be thoroughly inspected on leaving a terminal as well as on arrival. Air tests should be insisted upon in all cases. Auxiliary reservoirs should be charged to 70 pounds and full service application made. Were this regulation insisted upon many defects would be repaired before trains leave terminals that are now neglected. These tests are often made with 45 or 50 pounds pressure instead of 70 and is owing to leaks in train line and defective pumps, being unable to get the required pressure. By enforcing this regulation the equipment would soon be placed in such a high state of efficiency that the liability of accident would be much lessened.

DEFECTIVE EQUIPMENT.

Many engines and cars were found defective and have been taken out of service until proper repairs are made. Engines were taken out of service with sharp flanges, driving and tender brakes inoperative, air pumps inoperative, defective coupling appliances, flat wheels, and with draw-bars too high or too low. Cars have been taken out of service for high or low draw-bars and missing sill steps and grab irons. It was found that very little attention in many instances was given to the safety appliances on cars offered for interchange. Cars would be marked "Bad order" by the receiving line, switched for days, unloaded and returned in the same defective condition. Appliances should be in the best possible condition when in yards. There they are used most and the occupation is the most dangerous. Much improvement has been brought about in this condition and the defects are now minimized.

SWITCH ENGINES.

Switch engines were found working in some of the yards with the tank flush with the tender frame, and the draft casting bolted to the frame. When such engines were coupled to a box car the space was so narrow that men had difficulty in getting on or off the foot board. Some of these engines were not equipped with grab irons, and the uncoupling lever was used as a grab iron. In some instances this uncoupling lever had a lateral motion of several inches. The law says grab irons shall be securely fastened, consequently this was not in compliance with it. The Commission condemned these engines, and I was instructed whenever one in such condition was found to have the requisite changes made, which has been done.

WRECKS.

On August 13th, 1907, I was instructed to visit, in company with the Commission, the scene of a passenger train wreck on the Great

Northern Railway near Milan, 20 miles east of Spokane. The wreck occurred on August 10th, resulting in injury to a large number of passengers. No deaths. The wreck was the result of a derailment. The front left-hand driver of the engine had left the rail on the inside. The train had apparently run in this condition 350 or 400 feet. The baggage and mail cars kept to the track, while all the other coaches had left it. The smoking car turned completely over and stood right side up off its truck 100 feet from the track. My testimony given at the hearing held by the Commission at the scene of the wreck and at Olympia, was in substance to the effect that the spreading or turning of the rails caused the derailment and that this was due to the fact that ties had not been placed properly under the rails; that the track was not surfaced and the old ties were not changed from their bed. Heavy rains followed, washing away the earth under the new ties, which caused the new ties to settle and be of no support to the rails. The old ties remaining were insufficient to hold the rail in place under the strain and impact of a heavy passenger train.

The Railroad Commission, Olympia, Wash.:

GENTLEMEN—I have made an investigation of wreck of Great Northern passenger train No. 4 on May 22nd near Downs, Wash., and beg to report as follows: On May 24th, a freight train westbound, had a wheel break six miles east of Downs. This wheel was made by H. & B. Co., dated June 19th, 1906, and about twenty-four inches broke out of the rim, and was under Great Northern car No. 28672, loaded with coal. The train crew discovered this wheel at Downs, notified the proper officers, and a four mile an hour order was put on the track for the six miles. The section men going over the track discovered a few broken rails, but all the rails were dented on top. The broken rails were replaced when the men left in the evening. One man (a Greek) was left to follow every train that passed during the night to detect any further damage. This man went to breakfast at 7:00 A. M. before being relieved by his foreman. About 7:10 A. M. a heavy westbound freight passed over the defective rails and met the eastbound passenger train No. 4 at Odessa. No one followed this freight train to note results. No. 4 came past Downs about 12 miles per hour and ran off a broken rail. The engineer of No. 4, Donaldson, went over this track about 12 hours after it became defective and knew its condition then, but, at the time of the wreck, doubtless exceeding his four mile per hour order. Westbound freight 1114 that an hour before had passed this point must have broken some of the dented rails. The section men found 150 rails broken. 1180 rails were marked so badly on top that they must be removed, being liable to break at any time. This is being done now. I have talked to the trainmen on the passenger train and they tell me the cars were almost stopped when they fell on their sides.

While no lives were lost, I, being so near the scene of the wreck, make this report for your information. Had the Greek, who was left

to patrol the track remained until he was relieved, this rail would have been discovered. It seems to me that the company had taken every precaution possible.

Respectfully,

A. W. PERLEY,
Inspector.

The Railroad Commission of Washington, Olympia, Washington:

GENTLEMEN—A wreck occurred on the morning of November 2nd, at 8:10, about one thousand feet west of the Northern Pacific depot at Pullman, severely injuring Brakemen Samuel Gill and Arthur Scott. From the first reports it was feared that both these men were fatally injured, but later advices are that they will recover.

Engine 349 was engaged in switching, Conductor R. L. Nugent, and Engineer F. O'Conner, being in charge. This engine was working west of Pullman depot and was returning to the east yard with one car of coal behind the engine and a flat car, fitted with wood rack in front. The two brakemen were riding on the flat car. Engin 489. Engineer Hollister, Fireman G. Keiger, had orders to run from Pullman to Kendrick in order to help a train and a message from the chief dispatcher urging them to hurry. These trains met, just west of Pullman depot, crushing the flat car and damaging both engines.

The Northern Pacific Railway Company have a bulletin restricting the speed of trains at this point, which is a very dangerous one, being on a sharp curve and in a cut. The fireman of engine 489 was engaged in putting coal in the firebox and the engineer, being on the outside of the curve, could not see the other train approaching. From information obtained from disinterested eye witnesses, I am of the opinion that engine 349 was under control and that engine 489 was exceeding the speed limit.

This point being such a dangerous one, and there having been a number of accidents there, I would recommend that a positive block be maintained for at least two thousand feet west of Pullman depot. This can easily be done by the order board at the depot, or by trains using the main line west of the depot leaving a flagman there for protection.

Very respectfully,

A. W. PERLEY,
Inspector of Tracks and Appliances.

May 4th, 1907.

To the Railroad Commission:

GENTLEMEN—Passenger train No. 4 eastbound on Northern Pacific Railway killed one man, and seriously injured another, at Yakima, April 28th, 1907.

This train was pulled by engine 281, Engineer Baird, with Conductor Green in charge. Train consisted of seven passenger coaches, was on time and arrived at Yakima at 2:15 P. M. A horse and

buggy with two men was struck on the second road crossing west of the depot. The train was running between ten and twelve miles per hour, engine bell was ringing and the whistle had been blown at the usual place. From the investigation made by me I am of the opinion that the employees, or the company, were not responsible for this accident, and that it was due solely to carelessness of parties driving the team. The train could have been plainly seen one and one-half miles from point of accident, the track being perfectly straight.

Respectfully submitted,

A. W. PERLEY,
Inspector.

SPOKANE, WASH., April 26, 1907.

The Railroad Commission, Olympia, Wash.:

GENTLEMEN—Referring to the wreck on the Northern Pacific one mile east of Kennewick, I have to report: This wreck occurred at about 3:00 A. M., April 21st. Train was eastbound and was wrecked at the foot of about a one per cent grade. The train had forty minutes to come six miles to Kennewick for a passenger train westbound, and therefore had no reason for excessive speed. Train consisted of forty-eight loaded cars, about sixteen hundred tons, engine 1631, Engineer May and Conductor White. Wreck was caused by twenty-four inches breaking out of rim of cast-iron wheel No. 13019. This car was eleven cars from the engine, left the rails about two hundred feet west of a six bent pile bridge. When the train ran on the bridge it knocked the bridge down and twenty-one cars went into the creek. The piece of wheel was found one thousand feet west of the bridge. No injury to track which was in good condition. Ties plainly show marks where wheels dropped from rail and were sound. I do not know what speed train was running, but think about twenty-two miles per hour. When the bridge went down the cavity was deep enough to offer no resistance to the cars falling in, which accounts for the number destroyed. This wheel had an old defect, but one not liable to be discovered, being cracked from the inside, and not showing from the outside.

Yours respectfully,

(Signed) A. W. PERLEY,
Inspector.

SEATTLE, WASH., August 20th, 1908.

The Railroad Commission, Olympia, Wash.:

GENTLEMEN—Regarding the death of Mail Clerk Joseph Thompson and the injury of Engineer A. O. Wishard, caused by a collision between passenger trains No. 2 and freight train No. 45 at Woodinville, which occurred at 2:55 P. M., August 17th, 1908, I find that the rules of the Northern Pacific had been violated. Train No. 2, Conductor W. H. Page, Engineer A. O. Wishard, was about one hour late and was running east. Train No. 45, in charge of Conductor H. C. Parlin, and

Engineer A. E. Wistern, was about two hours and twenty-five minutes late going west. Rules of the company, a copy of which is enclosed, read, "All eastbound trains approach West Long Siding and Belt Line Switch at Woodinville expecting to find main line occupied." This rule is made a necessity owing to Woodinville being a junction point, both for the Belt Line and the North Bend Branch, thus giving trains from these lines right to come out on the main line. From the evidence of trainmen and officials, a view of this point where the collision occurred can be had for about 850 feet, quite unobstructed, by a train running east. Owing to Engineer Wishard being in the hospital, I have been unable to see him, but in my opinion, the rule quoted absolves the Northern Pacific from any blame. Trainmen tell me it has been customary to pull out on the main line under this rule for a long time, and that this custom has been understood by them all.

Respectfully,

A. W. PERLEY,
Inspector.

SPOKANE, WASH., Sept. 18, 1907.

The Railroad Commission, Olympia, Washington:

GENTLEMEN—An investigation has been made of the wreck on the Spokane & Inland Railway, at Freeman, which occurred at 5:10 A. M. September 15, and in which Engineer O. W. Frost was crushed to death.

Extras M.2 and M.5, both second class trains, were coming towards Spokane. Each crew knew the other train was being operated. Engineer Frost was the engineer on M.5 following M.2. He had discussed with his conductor the possibility of M.2 stopping at Freeman to pick up cars and do switching.

The conductor of M.2, on his train stopping at Freeman, left a man to protect his train. The line at Freeman and for one-half mile before reaching Freeman, is straight without anything to obscure the view. The flagman was out about 600 feet when M.5 came in sight. It was ~~flagged~~, but flag was not acknowledged by the engineer, as the rules prescribe. When the train ran past the flagman the brakes were not applied, and train was running, also continued to run, about 25 miles per hour until train M.2 was struck. When the trainmen ran to the motor of M.5 Engineer Frost was found sitting in his cab seat crushed to death, his current turned on full force and the air brakes not applied.

The only conclusion is that Mr. Frost, in my opinion, was unconscious from some cause,—that I cannot determine.

The rules of this company are that all trains of this class *must* approach all stations under control, and that responsibility for rear-end collisions is with the following train.

Under the rules M.2 need not have flagged, it being between switches, and straight track and at a station.

Train M.5 had been well handled up to this point, and the testimony of trainmen was that the appliances were in good condition.

This accident could possibly have been avoided had two men been on the front end of the motor, or had the flagman put down torpedoes. Neither of these precautions are required, however, by the rules of the company. The head brakeman was on the rear of the motor sitting down, and had a torpedo been exploded his attention would have been called to the fact of his train having been flagged, and the condition of the engineer discovered.

Ample opportunity had been given the men for rest and the same crew had been on this run for several nights previous.

Mr. Ingersoll, the general manager, tells me that he will in future require two men on these motors. This seems to me what ought to be done, and may prevent disasters. Had Mr. Frost been conscious this accident would not have occurred.

Men handling these motors tell me that, sitting as he was, it would not have been possible for him to get an electric shock.

Respectfully,

A. W. PERLEY,
Inspector.

OLYMPIA, WASH., October 11, 1907.

The Railroad Commission of Washington, Olympia, Wash.:

GENTLEMEN—Extra No. 1505, Conductor T. W. Martin, Engineer L. F. Myers, was wrecked one mile east of Weston at 8 P. M. October 7th, 1907, Fireman Ernest and an unknown man being killed.

I had passed over this track on the 3rd inst. on locomotive and found it in fair condition. The cause of this wreck was excessive speed, the train having gotten beyond control.

The train consisted of 34 loaded cars, engine and caboose, and contained 1500 gross tons.

The airbrakes on three of these cars were inoperative. The train was under all circumstances a hard train to control, being about 49 tons to the brake.

The rules of the Northern Pacific are that trains must be inspected by trainmen, and a card signed by the conductor and engineer as evidence of their knowledge of conditions. Copy of this card signed by Conductor Martin and Engineer Myers is enclosed, and is as follows:

"Extra west 10-7-07, Engine No. 1505, 1500 gross tons in 34 cars, with air operating O. K. on 31 cars, arrived at Easton 3:45, test completed at 4 P. M.

"Airbrakes on engine are condition, pressure 70 and 90 pounds, speed record is in condition, speed sheet (to be filled in after conference). Use of handbrakes and extra precautions, if required, to be

"Signed personally by

T. W. MARTIN,
Conductor.

L. F. MYERS,
Engineer.

Report received at 4:15 P. M., and train departed at 4:55 P. M.—E. L. Carr, operator at Easton station."

On coming out of the west end of Stampede tunnel the train was stopped and headed in on a sidetrack, meeting a passenger train. The engineer had told the brakeman that it was hard to hold the train and that he would need some help.

On leaving the Stampede siding, following another train, and with the positive meeting of train No. 54 at Borup, five handbrakes were set. The distance from Stampede to Borup is about six miles. The trip to Borup and the stop was made successfully, the train being stopped at Borup and remaining standing about five minutes. When ready to leave difficulty was experienced in starting the train, and the engineer asked the brakeman to let off some handbrakes, which he did. The train began to gain speed rapidly, and was never under control again.

When the conductor, who was riding on the engine, saw that it was not being properly controlled by the airbrakes, he went out on top of the train, just before the engineer whistled for handbrakes, and commenced to set them. He had set the brakes on about nine or ten cars when the speed became so high that he was forced to sit down and hold on until the train was wrecked, at a point about four miles west from Borup.

The airbrakes on the Northern Pacific, and the precautions taken against air failure are as good as on any other line I have ever come in contact with. The men on this train were all experienced mountain men and were all at their proper stations.

The train coming down six miles to Borup, and being stopped there without difficulty, demonstrates that the appliances were sufficient to hold it.

Several possible occurrences might have caused this run-away, to-wit:

Were an angle cock accidentally turned while the train was standing at Borup,

Were the train to leave before the train line was properly charged,

Or was the speed allowed to become too high before applying the brakes after leaving Borup.

As twenty-nine of the cars were destroyed by fire, the cause of this wreck is purely conjecture.

The car foreman at Ellensburg, where the train was made up, has told me that two of his best men had carefully gone over and inspected the airbrakes.

Four days before this accident I was in Ellensburg inspecting equipment, and discussed with the car foreman the vital importance of having the heavily loaded westbound trains in first class condition as to airbrakes.

I am unable to state definitely the primary cause of this wreck.

Respectfully,

(Signed) A. W. PERLEY,

Inspector.

PALOUSE, Oct. 18, 1907.

Railroad Commission, Olympia, Washington:

GENTLEMEN—J. F. Cornwell, a brakeman employed by the O. R. & N. Co., was killed at Grange City Junction at 9:45 P. M. October 8th, 1907. Extra 383 westbound, Conductor Cannon, J. F. Cornwell, rear brakeman, E. Emory head brakeman, E. B. Sharp engineer, T. Schram fireman, were setting their train in on the west end of siding at Grange City Junction leaving the caboose on the main line. Some cars were already on the siding, one of them with a defective draw-bar. The rear brakeman was looking after the rear or east end of the train while it was being pushed in on siding. The head man on getting cars in to clear the main line at west end of siding cut the engine off and sent out on main line with it and began backing east on main line to pick up the caboose. On getting about midway of siding the rear man gave them a signal to stop in order to get on. Just as soon as he got on the rear of the tender, he gave violent back-up signals leading the man on engine to infer the main line was clear. Some cars had, however, been shoved out of the east end of siding too far to clear the main line. The cars were struck by the corner of the tender on which the rear brakeman was riding, crushing him to death. It was the duty of the rear man to see, in the absence of the conductor, that the siding would hold this train and give good clearance at the east end. This he failed to do, resulting in his death.

Respectfully,

(Signed) A. W. PERLEY,
Inspector.

AUGUST 20, 1907.

To the Railroad Commission of Washington, Olympia.

GENTLEMEN—An investigation has been made by me of the recent rear-end collision at Kalama, Northern Pacific Railway, which occurred at 4:50 A. M. August 10, 1907, and in which Conductor Carl (who, with his crew, was deadheading) was killed.

Extra 140 leaving Tacoma at 7 P. M. August 9, Conductor Ranley, engine 140, Engineer Jacobus, ran into caboose of extra 167 within the yard limits of Kalama. From the evidence of trainmen the cause of this wreck was an angle cock in train line on the fifth car behind the engine having been accidentally turned shutting off the air on the twenty cars behind this, preventing the engineer from applying more than four brakes.

This train had been stopped at Castle Rock twenty miles from point of accident, and air was then in good condition and working throughout the whole train.

The train crew had been putting off tramps all night, and the fifth car from the engine being an empty stock car it is presumed the angle cock was turned by tramps climbing in or out of this car. When the train had stopped, the Engineer had attempted to back the engine out of the wrecked caboose, but could not do so. He then went back

to see why train could not be moved and met the conductor coming forward at the fifth car behind the engine, and both saw the angle cock cut off.

The crew of extra 140 had ample rest before leaving Tacoma—none of them less than twelve hours—and the crews of both trains had knowledge of the other being on the line. Extra 167, the rear end of which was struck, under the yard limit rules of the railway company did not have to flag, the yard limit board being their protection. The rear brakeman, however, as an extra precaution had orders from the conductor to protect the rear end of his train, which he did by placing one torpedo about 780 feet east from the caboose. The engineer of extra 140 made every effort to stop, and was moving between four and eight miles per hour when rear end was struck. The air had not been applied since train had left Castle Rock. This shutting off of the train line had not been discovered.

All of the employees involved in this wreck bore the best of reputations, and under the circumstances I am convinced the accident was unavoidable. Engineer Jacobus would have been able to stop his train had the air throughout the whole train been cut in.

Respectfully submitted,

A. W. PERLEY,
Inspector Safety Appliances, etc.
Railroad Commission of Washington.

THE SIXTEEN HOUR LAW.

The sixteen hour law passed by the last session of the legislature has not received much attention from some of the railroad companies in this state. I have seen letters from officials telling their subordinates to ignore it, claiming it to be unconstitutional. A report of this fact was made to the Commission and a case testing this law instituted in the superior court of Thurston county. A verdict was secured and a fine of \$1000.00 levied against the company. The case, I understand, is now on appeal to the supreme court.

BLOCKING OF FROGS.

In 1897 a law was enacted compelling railroads to have frogs, guard rails and switches protected by foot guards and providing a penalty for its violation. The purpose of this law was to safeguard trainmen. Many trainmen have been killed and maimed by having their feet caught in unprotected frogs. Many instances were found where this law was being violated. On some branch lines frogs, switches and guard rails were found unprotected, and in one small yard nine frog swere found in the same condition. This matter was brought to the attention of the proper officials of the lines that had failed to comply with the law and in some instances treated with indifference. A case was consequently filed with the Prosecuting Attorney of Spokane county and is now pending. To the best of my knowledge

all frogs are now properly protected in this state. In some instances it is difficult to keep all blocks in place. One may be burned out, or pulled out by a brake rod, or by derailment, just before the visit of your inspector. Consequently the practice has been adopted of only reporting such cases to the Commission where it is evident that frogs have not been properly protected. This also applies to many minor defects. Much better results can be obtained, and obtained more quickly, by taking up small matters of this kind with the section men, who, in every instance, have been glad to make repairs at once.

REMARKS.

Our law should, in my opinion, be made more definite. At present too much is left to the judgment of the inspector. He has power to take engines and cars out of service, and should his judgment be at fault, it might give cause for much adverse criticism. The law should provide for the proper equipment of switch engines, that such engines have proper foot boards, not less than 7 nor more than 10 inches from the top of the rail to the bottom of foot board; that the boards be not more than two inches thick with a toe board at least 4 inches high; proper grab-irons, or the uncoupling lever properly placed for grab-iron; that grab-irons be so placed as to admit of men standing upright on the footboard, and that any engine without such equipment be prohibited from switching in regular yards more than 12 hours nor returned to such service until such equipment be in place.

Employees in train service are required by the various railroad companies to pass a rigid physical examination. They must be able to see and hear accurately. This is a necessary regulation and is called for the interests of public safety. If it is necessary for the train and enginemen to see, the same reasoning should make it incumbent upon the employer to provide equipment from which they can see. Engines are being operated in such defective condition and steam is permitted to escape in such volumes that in some instances engineers and firemen are unable to see even as far as the front of their engine. They might just as well be blind, in so far as being able to see an obstruction on the track, a misplaced switch or a danger signal.

I would, therefore, for the above reasons, ask the Commission to recommend that the law be made so explicit on this subject that the public, the company, the employees and the inspector would make no mistake in placing the responsibility for defects of this character, and that when steam is permitted to escape in sufficient volume to obstruct the view of the men who are operating the engine, that it be made a penalty defect and the company fined.

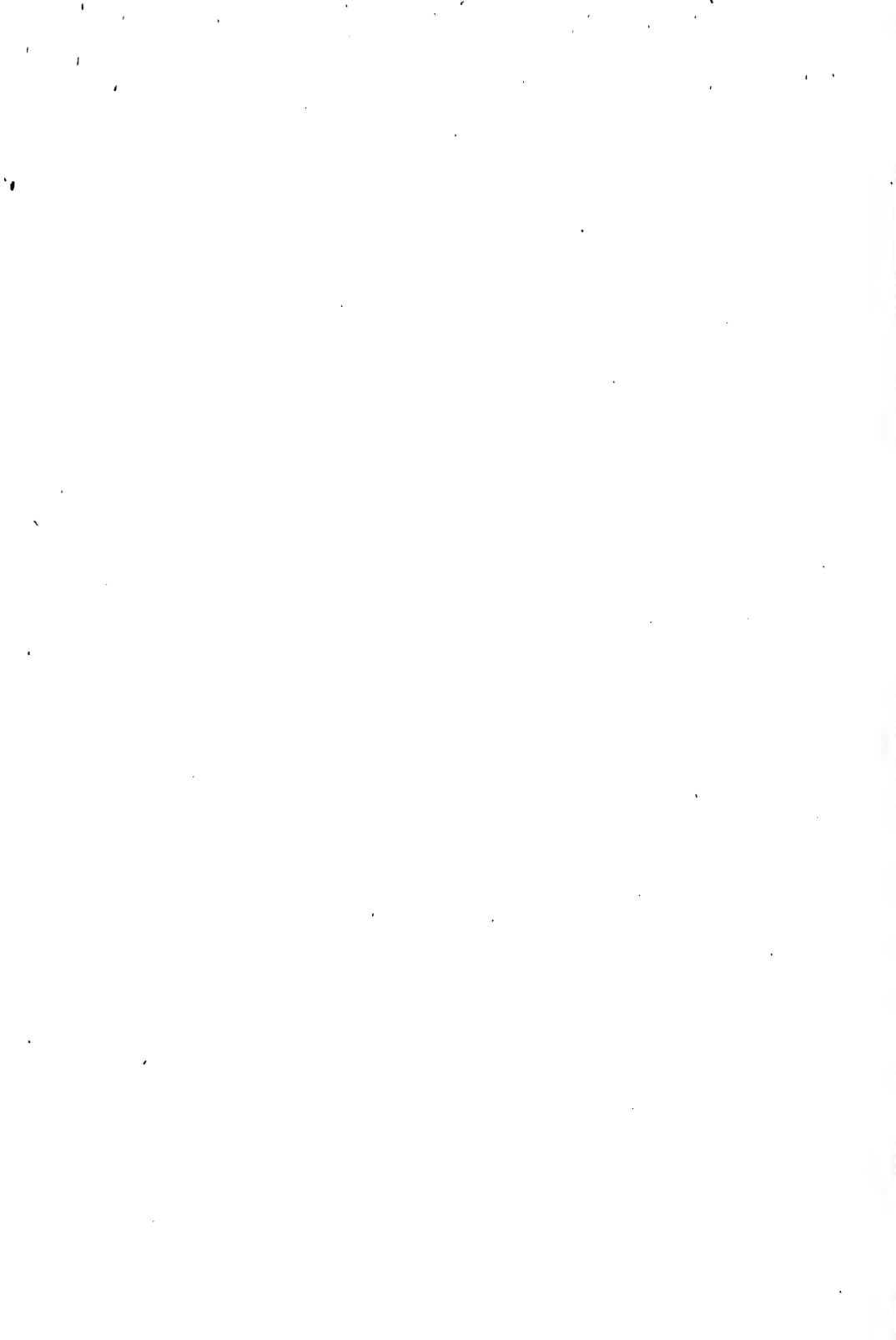
Warehouses at some stations in this state are built so close to the track that the space is not sufficient between the house and the car to clear the trainmen. It seems to me that the law should prohibit the construction of any building or the piling of any material closer than six feet from the rail.

In conclusion, I wish to state that this law has, in my opinion, been beneficial to the public, the railroads and the employees. Your inspector has reported conditions as they have been found impartially, and has reported them from personal knowledge only. He has tried to give every one a square deal and hopes to have performed his duty satisfactorily to the Commission.

I wish to express my appreciation to the Commission, the railway officials and the employees for their help and co-operation in carrying out the purposes of this law.

Very respectfully submitted,

A. W. PERLEY,
Inspector of Tracks and Safety Appliances.



INFORMAL AND FORMAL COMPLAINTS



LIST OF INFORMAL COMPLAINTS.

- No. 75. Aberdeen Chamber of Commerce (Aberdeen)**
v.
Northern Pacific Railway Company.
Complaint—Jobbing rates.
Disposition—Rates adjusted by the Railroad Company without further action by the Commission.
Case closed.
- No. 76. Hughes & DeKay (North Yakima)**
v.
Northern Pacific Railway Company.
Complaint—Car shortage for Carbon Hill coal.
Disposition—Partial relief secured.
Case closed.
- No. 77. Bellingham Industrial Club (Bellingham)**
v.
Northern Pacific, and Great Northern Railways.
Complaint—Train service.
Disposition—An amicable adjustment was made with the railroads on suggestion of Commission.
Case closed.
- No. 78. Robert Montgall (Roy)**
v.
Northern Pacific Railway.
Complaint—Car shortage.
Disposition—Advised to file claim for reciprocal demurrage.
Case closed.
- No. 79. J. W. Wooddy (Farmington)**
v.
Northern Pacific, and Oregon Railroad & Navigation Company.
Complaint—Joint rate on potatoes.
Disposition—Formal hearing November 6. Commissioners made order for joint rate. The railways appealed to the courts, where the matter is now pending.
- No. 80. Fred W. Kelly (Seattle)**
v.
Great Northern Express Company.
Complaint—Classification of tools.
Case closed.

- No. 81. Merchant's Protective Association (Seattle)**
Tacoma Traffic Association (Tacoma)
Bausman & Kelleher, Attorneys.

v.

Northern Pacific Railway.

Complaint—Complaining that 7½ cent rate from Portland to Tacoma, and Seattle is discriminatory.

Disposition—Not followed up by complainants as rate was afterwards canceled.

Case closed.

- No. 82. M. E. Hay (Wilbur)**

v.

Northern Pacific, and Great Northern Railways.

Complaint—Car shortage.

Disposition—Commission used best efforts to have cars placed on Central Washington branch, and relief was afforded shortly thereafter.

Case closed.

- No. 83. W. H. Kenworthy & Son (South Tacoma)**

v.

Northern Pacific Railway.

Complaint—Freight rates to Tacoma and South Tacoma from Eastern Washington.

Disposition—Covered by order September 24, 1907, hay, oats, barley, etc., to Grays Harbor, transferred to Formal Complaint No. 6. A reduction of 20 cents per ton was made by the railroad prior to formal hearing.

Case closed.

- No. 84. Calhoun-Kraus Mill Company (Kent)**

v.

Northern Pacific Railway.

Complaint—Claim for demurrage.

Disposition—Refund made on request of Commission.

Case closed.

- No. 85. Idaho Pole Company (Spokane)**

v.

Northern Pacific Railway.

Complaint—Refusal to accept Great Northern Mileage book on Spokane Falls & Northern.

Disposition—Complaint satisfied on the consolidation of the Great Northern with the Spokane Falls & Northern. The Rules and Regulations of the Commission govern mileage drawn.

Case closed.

- No. 86. E. H. Lewis Lumber Company** (Seattle)
v.
Northern Pacific, Great Northern, and Oregon Railroad & Navigation Company.
Complaint—Arbitrary minimum weights on car loads.
Disposition—Interstate shipment beyond jurisdiction of Commission.
Case closed.
- No. 87. J. M. Lockhart** (Seattle)
v.
Northern Pacific Railway.
Complaint—Shortage of Merchandise.
Disposition—Unable to locate shipment, and directed complainant to file claim for loss. No further complaint.
Case closed.
- No. 88. Forest & Ames Lumber Company** (Oakville)
v.
Northern Pacific Railway.
Complaint—Car shortage.
Disposition—Complainant satisfied.
Case closed.
- No. 89. Simon McLean** (Davenport)
v.
Northern Pacific Railway.
Complaint—Car shortage.
Disposition—Cars furnished.
Case closed.
- No. 90. W. A. Lauder** (Moscow, Idaho)
v.
Oregon Railroad & Navigation Company, Great Northern and Northern Pacific.
Complaint—Shipment potatoes.
Disposition—Interstate, no jurisdiction, and no further action requested.
Case closed.
- No. 91. E. R. Woodbury Lumber Company** (Spokane)
v.
Northern Pacific Railway Company.
Complaint—Coal shortage.
Disposition—No jurisdiction, shipment being interstate.
Case closed.

- No. 92. The Hazel Mill Company (Bellingham)**
v.
Northern Pacific & Great Northern Railways.
Complaint—Joint rate on logs.
Case closed.
- No. 93. Atlas Lumber & Shingle Company (Seattle)**
v.
Seattle Railroads.
Complaint—Car shortage due to error in rating.
Disposition—Corrected.
Case closed.
- No. 94. George M. Terrell (Charleston)**
v.
Oregon Short Line & Oregon Railroad & Navigation Company.
Complaint—Refusal to honor tickets.
Disposition—No jurisdiction, being on an interstate rate.
Case closed.
- No. 95. J. A. Veness (Winlock)**
v.
Northern Pacific Railway.
Complaint—Car shortage.
Disposition—Rules and regulations made to cover this, and similar complaints.
Case closed.
- No. 96. J. A. Dregmie (Aberdeen)**
v.
Northern Pacific Railway.
Complaint—Tracer.
Disposition—Goods received.
Case closed.
- No. 97. Hull, Hamlet & Company (Seattle)**
v.
Northern Pacific Railway.
Complaint—Claim reciprocal demurrage.
Disposition—A suit to enforce the provisions of this law was instituted by Attorney General at request of Commission. A case is now pending in the courts which will be decisive of this complaint.

- No. 98. Walla Walla Commercial Club (Walla Walla)**
Per Benjamin C. Holt
v.
Northern Pacific & Washington & Columbia River.
Complaint—Train service.
Disposition—Action suspended on request of complainants.
An amicable adjustment was made with the railroads,
giving an improved service.
Case closed.
- No. 99. W. O. Long (Pomeroy)**
v.
Oregon Railroad & Navigation Company.
Complaint—Train service and lack of employees.
Disposition—The matter personally investigated. Found that
Pomeroy should have better facilities for passengers
taking trains, which the company was requested to give.
Case closed.
- No. 100. Crescent Manufacturing Company (Seattle)**
v.
Northern Pacific and Great Northern Railways.
Complaint—Delay to less car loads shipment.
Disposition—Found in some cases due to confusion on ac-
count of stations on different lines in the state having
the same name. The railroads were asked to remedy
this matter by agreeing on a change of names to avoid
any complication in the State.
Case closed.
- No. 101. Bond Foster Lumber Company (Seattle)**
v.
Northern Pacific Railway.
Complaint—Rate from Yacolt branch points.
Disposition—Referred to the Interstate Commerce Commis-
sion, which held rate correct.
Case closed.
- No. 102. Hardenburg, Dolson & Gray (Auburn)**
v.
Northern Pacific Railway.
Complaint—Hay rates Portland-Auburn.
Disposition—Formal complaint filed with Interstate Com-
merce Commission, the State Commission representing
complainant. Later a hearing was held before a referee
of the Interstate Commerce Commission, and testimony
taken. Decision rendered in favor of complainants.
Case closed.

- No. 103. F. J. Guth, Mayor** (Odessa)
v.
Great Northern Railway.
Complaint—Agricultural implement rates.
Disposition—No jurisdiction as shipments were from San Francisco, and were interstate.
Case closed.
- No. 104. D. R. Hughes** (Yelm)
v.
Northern Pacific Railway.
Complaint—Train service, station, etc.
Disposition—Formal Complaint No. 5. Station ordered built, and agent installed.
Case closed.
- No. 105. W. H. Paulhamus** (Sumner)
v.
Northern Express Company.
Complaint—Rates on milk.
Disposition—Investigation made of rates in other states, and information supplied.
Case closed.
- No. 106. Shingle Manufacturers** (Ballard)
v.
Northern Pacific Railway.
Complaint—Discrimination car supply.
Disposition—Personal investigation by Commission, and incorrect rating found to exist, which was corrected on conference with officials of railroad.
Case closed.
- No. 107. B. F. Hoover** (Twin Falls, Idaho)
v.
Northern Pacific Railway.
Complaint—Notice to vacate leased land.
Disposition—Commission used its good offices, but did not attempt to regulate leasing of lands.
Case closed.
- No. 108. High Point Mill Company** (Issaquah)
v.
Northern Pacific Railway.
Complaint—Car shortage.
Disposition—Cars supplied as per rating.
Case closed.

- No. 109. J. F. Hentzler Shingle Company** (Olympia)
v.
Northern Pacific Railway.
Complaint—Car distribution.
Disposition—Supplied in accordance with rating.
Case closed.
- No. 110. Atlas Lumber & Shingle Company** (Seattle)
v.
Northern Pacific and Great Northern Railway.
Complaint—Flat car lumber rate.
Disposition—No relief secured.
Case closed.
- No. 111. Frank L. Horsfall** (Seattle)
v.
Northern Pacific Railway.
Complaint—Refusal to accept tickets, and baggage at Portland.
Disposition—Referred to Interstate Commerce Commission.
Case closed.
- No. 112. H. A. Adams** (Pomeroy)
J. R. Stevens
v.
Pacific Express Company.
Complaint—Rate discrimination fruit shipments.
Disposition—Difference due to distributing rates out of Walla Walla.
Case closed.
- No. 113. Blank.**
- No. 114. C. J. Broughton** (Dayton)
v.
Northern Pacific Railway.
Complaint—Minimum weights on grain bags.
Disposition—Rates on grain bags later reduced.
Case closed.
- No. 115. Puget Sound Mill & Timber Company** (Seattle)
v.
Bellingham Bay & British Columbia.
Complaint—Car distribution.
Disposition—Better service supplied.
Case closed.

- No. 116. Fairfield Farmers' Alliance Warehouse & Milling Company** (Fairfield)
v.
Oregon Railroad & Navigation Company.
Complaint—Warehouse site.
Disposition—On investigation, and conference with the railroad company, a siding was constructed, and site granted.
Case closed.
- No. 117. Walker Shingle Company** (Everson)
v.
Northern Pacific Railway.
Complaint—Car shortage.
Disposition—Supplied as per rating.
Case closed.
- No. 118. J. A. Hawkins** (Gray)
v.
Northern Pacific Railway Company.
Complaint—Delay in shipment of car of oats.
Disposition—After correspondence with railroad, cause of complaint removed.
Case closed.
- No. 119. Citizens of Touchet, M. M. Gaiser, Chairman** (Touchet)
v.
Oregon Railroad & Navigation Company.
Complaint—Station building and agent.
Disposition—Formal complaint filed and order made for building and agent. Formal complaint No. 9.
Case closed.
- No. 120. Northwestern Grain Company** (Spokane)
v.
Great Northern Railway.
Complaint—Rate discrimination.
Disposition—Formal hearing No. 6. Order of Commission appealed from, case pending in courts.
Case closed.
- No. 121. Brotherhood of Locomotive Engineers** (Tacoma)
v.
Great Northern and Northern Pacific et al.
Complaint—Violation of 16-hour law.
Disposition—Suit commenced and pending in courts on appeal to Supreme Court from fine of \$1,000.
Case closed.

- No. 122. Fruit Growers Assn. of Puyallup and Sumner**
v.
Northern Express Company.
Complaint—Rates on Berries.
Disposition—Formal complaint. At conference on hearing an adjustment was reached, making a substantial reduction in the rate on fruit and vegetables in the State.
Case closed.
- No. 123. Wiley, Herr & Bayley** (Seattle)
v.
Northern Pacific Railway.
Complaint—Demurrage.
Disposition—Withdrawn after correspondence.
Case closed.
- No. 124. National Bank of Commerce** (Tacoma)
v.
Northern & Coast Express Companies.
Complaint—Refusal to accept coin shipments after certain hours.
Disposition—Action of express companies held to be justified.
Case closed.
- No. 125. The Sound Lumber Company** (Seattle)
v.
Northern Pacific Railway.
Complaint—Refusal to haul logs.
Case closed.
- No. 126. A. R. Hover** (Tekoa)
v.
Chicago, Milwaukee & St. Paul Railway.
Complaint—Damage to property.
Disposition—No jurisdiction by the Commissioners, as dispute is proper one for the courts.
Case closed.
- No. 127. Somerville Brothers** (Napavine)
v.
Northern Pacific Railway.
Complaint—Reciprocal demurrage claim.
Disposition—Suit commenced to enforce penalty for failure to pay reciprocal demurrage charges. Suit pending.
Case closed.

- No. 128. F. N. Meay** (Olympia)
v.
Northern Pacific Railway.
Complaint—Car shortage.
Disposition—Relief granted.
Case closed.
- No. 129. Albert E. Egge** (Pullman)
v.
Northern Pacific Railway.
Complaint—Defective tracks.
Disposition—Investigated by Inspector of Tracks, with Road Master, who stated that the track would be put in proper condition.
Case closed.
- No. 130. Joseph Kreigler Lumber Company** (Odessa)
v.
Great Northern Railway Company.
Complaint—Refund.
Disposition—Investigated, and company asked to make payment, which was done.
Case closed.
- No. 131. F. M. Martin & Company** (Cheney)
v.
Northern Pacific Railway.
Complaint—Demurrage.
Disposition—No ruling formulated.
Case closed.
- No. 132. F. Nolfe & Company** (Seattle)
v.
Railway Companies.
Complaint—Charges on private spur.
Disposition—Held would be illegal unless by a common carrier.
Case closed.
- No. 133. Wilson & Carlisle** (Satsop)
v.
Northern Pacific Railway.
Complaint—Depot accommodations.
Disposition—No further action taken.. Complainants failed to answer request as to formal hearing.
Case closed.

- No. 134. E. C. Davey** (Chiwaukum)
v.
Great Northern Railway.
Complaint—Delay to freight shipments.
Disposition—Investigation made, and service improved.
Case closed.
- No. 135. Mrs. Lou G. Diven** (Olympia)
v.
Northern Pacific Railway.
Complaint—Claim for refund on ticket.
Disposition—Claim paid.
Case closed.
- No. 136. Ellis Ford Company** (Chelan)
v.
Great Northern Railway.
Complaint—Over charge.
Disposition—Claim paid.
Case closed.
- No. 137. E. M. Lewis** (Camden)
v.
Great Northern Railway.
Complaint—Demurrage claim, and failure to get cars.
Disposition—Cars afterwards supplied.
Case closed.
- No. 138. Metcalf Shingle Company** (Tacoma)
v.
Northern Pacific Railway.
Complaint—Car shortage.
Disposition—
Case closed.
- No. 139. Carstens Packing Company** (Tacoma)
v.
Northern Pacific Railway.
Complaint—Rates for switching.
Disposition—Formal hearing No. 10, rates ordered reduced,
and the company appealed to the courts. Appeal pending.
Case closed.

No. 140. Arthur McGuire (Waterville)

v.

Great Northern Railway.

Complaint—Car shortage.

Disposition—Cars furnished.

Case closed.

No. 141. J. N. Cardwell & Sons (Pomeroy)

v.

Pacific Express Company and Oregon Railroad & Navigation Company.

Complaint—Demurrage.

Disposition—Not followed up by complainants.

Case closed.

No. 142. Dice & Claue (Prescott)

v.

Oregon Railroad & Navigation Company.

Complaint—Freight rates on harvesters.

Disposition—Charge in accordance with tariffs.

Case closed.

No. 143. Citizens of Mondovi (Mondovi)

v.

Northern Pacific Railway Company.

Complaint—Depot building and agent.

Disposition—Formal hearing No. 12. Depot ordered constructed and care taker installed.

Case closed.

No. 144. Wynoochee Lumber Company (Montesano)

v.

Northern Pacific Railway.

Complaint—Discrimination in car supply.

Case closed.

No. 145. J. L. Wallace (Guy)

v.

Oregon Railroad & Navigation Company.

Complaint—Station and agent.

Disposition—After investigation and conference with officials, agent was installed.

Case closed.

- No. 146. Charles A. Stewart et al.** (Sumner)
v.
Puget Sound Electric Company.
Complaint—Station stop at Bluffs.
Disposition—Transferred to formal hearing. Temporary service given while case is pending, by order to stop three trains each way daily on flag.
Case closed.
- No. 147. Thompson Fruit Company** (North Yakima)
v.
Northern Express Company.
Complaint—Express rates on fruit.
Disposition—Interstate Commerce, no jurisdiction.
Case closed.
- No. 148. Colfax Implement Company** (Colfax)
v.
Express Company's.
Complaint—Express rates.
Disposition—No jurisdiction, interstate shipments.
Case closed.
- No. 149. Various Fruit Growers of North Yakima** (North Yakima)
v.
Northern Pacific Railway Company.
Complaint—Shortage of refrigerator cars.
Disposition—Cars furnished.
Case closed.
- No. 150. Lumber & Shingle Associations**
v.
Northern Pacific and Great Northern and Oregon Railroad & Navigation Companies.
Complaint—Increase in rates.
Disposition—Referred to Interstate Commerce Commission.
Case closed.
- No. 151. B. J. Wilson** (Olympia)
v.
Northern Pacific Railway.
Complaint—Crowded condition of coaches.
Disposition—Matter called to the attention of the President of the road.
Case closed.

- No. 152. Baker, May Lumber Company** (Meskill)
v.
Northern Pacific Railway.
Complaint—Failure to put in spur.
Disposition—Constructed.
Case closed.
- No. 153. W. L. Walker** (Waukon)
v.
Great Northern Railway.
Complaint—Overcharge.
Disposition—Refund agreed upon.
Case closed.
- No. 154. O. A. Elliot** (Tacoma)
v.
Northern Pacific Railway.
Complaint—Penalty for failure to buy ticket.
Disposition—Referred to Attorney General. Suit to enforce order as to excess charge on cash fare pending.
Case closed.
- No. 155. A. B. Freeman** (Spokane)
v.
Northern Pacific and Great Northern Railways.
Complaint—Penalty for failure to purchase ticket, and inferior equipment on Spokane Falls & Northern.
Disposition—Referred to Attorney General. Suit to enforce order as to excess charge on cash fare pending.
Case closed.
- No. 156. J. M. Richardson** (Starbuck)
v.
Oregon Railroad & Navigation Company.
Complaint—Inadequate station facilities at Grange City Junction.
Disposition—Investigation showed complaint not well founded.
Case closed.
- No. 157. F. S. Harmon & Company** (Tacoma)
v.
Northern Pacific and Oregon Railroad & Navigation Company.
Complaint—Car shortage.
Disposition—Partial Relief.
Case closed.

- No. 158. Lee A. Johnson** (Sunnyside)
v.
Northern Pacific Railway.
Complaint—Car shortage.
Disposition—Relief granted.
Case closed.
- No. 159. J. J. King** (Leavenworth)
v.
Great Northern Railway.
Complaint—Street crossing.
Disposition—Taken to courts by complainant.
Case closed.
- No. 160. A. M. Murray** (Hillyard)
v.
Oregon Railroad & Navigation Company.
Complaint—Delayed shipments.
Disposition—Delay unintentional. Remedied.
Case closed.
- No. 161. George A. Vannier** (Scotia)
v.
Great Northern Railway.
Complaint—Delayed shipments.
Disposition—Complainant satisfied on delivery of goods.
Case closed.
- No. 162. C. O. Williams** (Wapato)
v.
Northern Pacific Railway.
Complaint—Car shortage.
Disposition—Cars furnished.
Case closed.
- No. 163. F. S. Doran** (Chewelah)
v.
Spokane Falls & Northern Railway.
Complaint—Claim of car shortage and reciprocal demurrage.
Disposition—Relief given.
Case closed.
- No. 164. Eckerly & Company** (Seattle)
v.
Northern Pacific Railway.
Complaint—Car shortage.
Disposition—Relief granted.
Case closed.

No. 165. Frederick Nolf & Company (Seattle)**v.****Great Northern and Northern Pacific Railways.****Complaint—Refusal to deliver goods to Woods spur.****Disposition—After extended correspondence case withdrawn.****Case closed.****No. 166. Lindsley Brothers (Spokane)****v.****Spokane Falls & Northern and Red Mountain Railways.****Complaint—Claim for overcharge on telephone polls.****Disposition—Refund made.****Case closed.****No. 167. R. Andrett (Spangle)****v.****Oregon Railroad & Navigation Company.****Complaint—Claim for loss of seed wheat shipped.****Disposition—Company agreed to pay value of wheat. Claimant's request for constructive damage referred back as a matter for the courts to pass upon.****Case closed.****No. 168. A. P. Burrows (Seattle)****v.****Northern Pacific Railway.****Complaint—Penalty charged for failure to purchase ticket.****Disposition—Test suit pending on Rules for Commission providing against such charges.****Case closed.****No. 169. John G. Miller (Spokane)****v.****Oregon Railroad & Navigation Company.****Complaint—Claim for loss of car of coal.****Disposition—Paid.****Case closed.****No. 170. Railroads****v.****Seattle Dealers.****Complaint—Delay in unloading cars.****Disposition—Discussed fully in Mr. Perley's report to Commission, and subject of handling wheat in bulk.****Case closed.**

- No. 171. Lewis Sears Papers Company (Seattle)
v.
Great Northern Railway.
Complaint—Refusal to switch car.
Disposition—Pending.
- No. 172. Parrot & Griswold, Attorneys (Bellingham)
v.
Great Northern Railway.
Complaint—Discrimination in car supply.
Disposition—After conference no further action requested.
Case closed.
- No. 173. John Dempsey (Outlook)
v.
Northern Pacific Railway.
Complaint—Depot building and agent.
Disposition—Transferred to formal hearing. Building ordered constructed and caretaker installed.
Case closed.
- No. 174. Hawley Mill Company (Milltown)
v.
Great Northern Railway.
Complaint—Car shortage.
Disposition—Cars furnished.
Case closed.
- No. 175. Armstrong & McNatt (Seattle)
v.
Northern Pacific Railway.
Complaint—Car shortage.
Case closed.
- No. 176. Hofius Steel & Equipment Company (Seattle)
v.
Northern Pacific Railway Company.
Complaint—Class rates Seattle-Monohan.
Disposition—Not followed up by complainant.
Case closed.
- No. 177. Hillyard Coal & Wood Company (Hillyard)
v.
Northern Pacific Railway.
Complaint—Transfer of car coal.
Disposition—Not entitled to relief.
Case closed.

- No. 178. M. O. Tibbets (Wenatchee)
v.
Great Northern Railway.
Complaint—Car shortage.
Disposition—Railroad gave assurance that it would furnish cars for these fruit shipments.
Case closed.
- No. 179. George McDonald & Company (Coulee City)
v.
Great Northern Railway.
Complaint—Car shortage.
Case closed.
- No. 180. Benjamin J. Bell & Company (Yacolt)
v.
Northern Pacific Railway.
Complaint—Overcharge on grain, flour and feed.
Disposition—Claims paid.
Case closed.
- No. 181. George E. Brand Company (Bellingham)
v.
Northern Pacific Railway.
Complaint—Overcharge on hay shipments.
Disposition—Not followed up by claimants.
Case closed.
- No. 182. The Big Four Lumber and Shingle Company (Van Zandt)
v.
Northern Pacific Railway.
Complaint—Track connections.
Dispositions—This company after filing complaint did not reply to inquiries for further information.
Case closed.
- No. 183. A. F. Maxwell (Spokane)
v.
Great Northern Railway and Oregon Railroad & Navigation Company.
Complaint—Overcharge in switching.
Disposition—Not followed up.
Case closed.
- No. 184. R. E. Hollinger (Malaga)
v.
Great Northern Railway.
Complaint—Claim for loss of goods.
Disposition—Claim paid.
Case closed.

- No. 185. P. C. Rigley** (Wallula)
v.
Northern Express Company.
Complaint—Express office.
Disposition—Relief granted by installing agent at Wallula.
Case closed.
- No. 186. Atlas Lumber & Shingle Company** (Seattle)
v.
Northern Pacific Railway.
Complaint—Discrimination in furnishing cars.
Case closed.
- No. 187. Frank Simpson Fruit Company** (Tekoa)
v.
Northern Pacific, Great Northern, and Oregon Railroad & Navigation Companies.
Complaint—Car shortage for fruit shipments.
Disposition—Unable to arrange for Northern Pacific cars on Spokane & Inland at Colfax.
Case closed.
- No. 188. Burnett & Company** (Tacoma)
v.
Tacoma Eastern.
Complaint—Rate on shingle bolts.
Disposition—New tariff issued satisfactory to complainant.
Case closed.
- No. 189. Thurston County Fruit Growers Association** (Olympia)
v.
Northern Pacific Railway.
Complaint—Car shortage.
Disposition—Relief granted.
Case closed.
- No. 190. Spokane Transfer Company** (Spokane)
v.
Oregon Railroad & Navigation Company.
Complaint—Claim for refund on overcharge.
Disposition—Paid.
Case closed.
- No. 191. Winchester Commercial Club** (Winchester)
v.
Great Northern Railway.
Complaint—Station building.
Disposition—Transferred to formal hearing. Later, depot ordered built and industry track constructed.
Case closed.

- No. 192. Calvin Phillips (Tacoma)
v.
Great Northern Railway.
Complaint—Failure to advertise time tables.
Disposition—No relief available.
Case closed.
- No. 193. Pioneer Bindery & Printing Company (Tacoma)
v.
Northern Pacific Railway.
Complaint—Delayed freight shipments.
Case closed.
- No. 194. S. W. Minthorn (Hillyard)
v.
Oregon Railroad & Navigation Company.
Complaint—Misrouted freight.
Disposition—Trouble due to congestion caused by washout.
Case closed.
- No. 195. Stimson Mill Company (Ballard)
v.
Northern Pacific Railway.
Complaint—Rates on oil, Ballard to Bryant.
Disposition—Not entitled to relief.
Case closed.
- No. 196. J. W. Anderson (Wilbur)
v.
Northern Pacific Railway.
Complaint—Loss of goods.
Disposition—Claim paid.
Case closed.
- No. 197. Farmers Union (Prescott)
v.
Oregon Railroad & Navigation Company.
Complaint—Warehouse site.
Disposition—Site furnished.
Case closed.
- No. 198. Miller Brothers Lumber Company (Bellingham)
v.
Bellingham Bay & British Columbia Railroad.
Complaint—Claim for overcharge on demurrage.
Disposition—Claim paid in full.
Case closed.

No. 199. Fruit and Grain Shippers of Eastern Washington

v.

Railroad Companies.**Complaint**—Car shortage fruit and grain shipment.**Case closed.****No. 200. Jesse Bishop****(Aberdeen)**

v.

Northern Pacific Railway.**Complaint**—Overcharge on shipment of car load of apples.**Disposition**—Claim paid.**Case closed.****No. 201. Wenatchee Milling Company****(Wenatchee)**

v.

Great Northern Railway.**Complaint**—Loss in transit, or question as to amount loaded.**Disposition**—Suggestion made to prevent recurrence of controversy.**Case closed.****No. 202. Twin City Telephone Company****(Kennewick)**

v.

Northern Pacific Railway.**Complaint**—Damage to wires by pile driver.**Disposition**—Claim paid.**Case closed.****No. 203. Mentzer Brothers****(Tenino)**

v.

Northern Pacific Railway.**Complaint**—Request for spur.**Disposition**—Spur allowed.**Case closed.****No. 204. O. A. Ellis****(Tacoma)**

v.

Northern Pacific Railway.**Complaint**—Condition of Centralia and Chehalis depots.**Disposition**—Conditions remedied.**Case closed.****No. 205. W. C. Mitchell****(Seattle)**

v.

Puget Sound Electric Company.**Complaint**—Condition of toilets at Seattle.**Disposition**—Conditions remedied.—7 **Case closed.**

- No. 206. George Grapo, C. S. Sway, and C. C. Smith (Tacoma)**
v.
Northern Pacific Railway.
Complaint—Request for reinstatement. Discharged for refusal to violate the 16-hour law.
Disposition—No authority to reinstate. Test case to enforce 16-hour law pending.
Case closed.
- No. 207. Crescent Manufacturing Company (Seattle)**
v.
Northern Pacific Railway.
Complaint—Tracer, and complaining of service on Connell branch.
Disposition—Partial relief.
Case closed.
- No. 208. Samuel Hill (Seattle)**
v.
Great Northern Railway.
Complaint—For removing spur from Country Club.
Disposition—Spur allowed to remain to transfer several car loads of material.
Case closed.
- No. 209. H. R. Mann (Spokane)**
v.
Inland Empire System.
Complaint—Claim for over-charge of demurrage.
Disposition—Held company should have paid reciprocal demurrage.
Case closed.
- No. 210. Citizens of Rochester**
v.
Northern Pacific Railway.
Complaint—Station and agent.
Disposition—Relief granted by enlarging building, and installing caretaker.
Case closed.
- No. 211. Frye, Bruhn Company**
v.
Puget Sound Electric Company
Complaint—Withdrawing livestock service.
Disposition—Held defendants are common carriers, and must accept shipments.
Case closed.

- No. 212. W. H. Kenworthy & Company** (South Tacoma)
v.
Northern Pacific Railway.
Complaint—Discrimination in rates.
Disposition—Matter involved in case pending in courts on appeal from order of Commission.
Case closed.
- No. 213. John W. Graham & Company** (Spokane)
v.
Great Northern Express Company.
Complaint—Overcharge.
Disposition—No jurisdiction as matter is interstate.
Case closed.
- No. 214. Citizens of Bossburg**
v.
Great Northern Railway.
Complaint—Station.
Disposition—Transferred to formal hearing No. 15. Facilities at station ordered, and caretaker installed.
Case closed.
- No. 215. F. E. Laffer** (Walla Walla)
v.
Northern Pacific Railway.
Complaint—Refund on ticket.
Disposition—Pending.
- No. 216. Citizens of Goldendale**
v.
Spokane, Portland & Seattle Railway.
Complaint—Station at Rock Creek.
Disposition—Investigated by Inspector of Tracks in person. On consideration of case, Commission held that facts developed did not justify further proceedings at this time, the road being under Construction Department and conditions not fully developed.
Case closed.
- No. 217. C. E. Burlingame** (Walla Walla)
v.
Northern Pacific and Walla Walla Traction Company.
Complaint—Joint rates between two lines.
Disposition—Matter under consideration.
Case closed.

- No. 218. Citizens of Malaga** (Wenatchee)
v.
Great Northern Railway.
Complaint—Station.
Disposition—Formal hearing No. 15. Station ordered built and care-taker placed in charge.
Case closed.
- No. 219. O'Neill Grain Company** (Spokane)
v.
Northern Pacific Railway Company.
Complaint—Claim for over-charge.
Disposition—On investigation, the Commission held that a refund should be made.
Case closed.
- No. 220. Gentry & Goldsmith** (Wilson Creek)
v.
Great Northern Railway.
Complaint—Claim for shortage in coal shipments.
Disposition—This being a question of fact as to existence of shortage, held a matter for determination of courts.
Case closed.
- No. 221. O. E. Rice** (Auburn)
v.
Northern Pacific Railway.
Complaint—Station facilities.
Disposition—Investigated by Commission and Inspector of Tracks. Held complaint could not be satisfied owing to location of Wye and operation of passenger trains.
Case closed.
- No. 222 Raymond Bland** (Kahlotus)
v.
Spokane, Portland & Seattle Railway.
Complaint—Protest against contractors selling coal on which they had paid no freight charges.
Disposition—Investigation by the Commission shows that Spokane, Portland & Seattle Railway was not party to this. That the contractor receiving coal took advantage of his position and claimed contract privileges.
Case closed.

- No. 223. Chamokane Lumber Company** (Reardan)
v.
Northern Pacific Railway Company.
Complaint—Claim for overcharge.
Disposition—No jurisdiction. Referred to Interstate Commerce Commission.
Case closed.
- No. 224. C. M. Noeremberg** (Irby)
v.
Great Northern Railway.
Complaint—Station wanted at Irby.
Disposition—Transferred to formal hearing No. 15. Station ordered built and care-taker installed.
Case closed.
- No. 225. J. E. Bishop** (Colton)
v.
Pacific Express Company.
Complaint—Overcharge on fruit shipments.
Disposition—Found that refund should be made, and on request this was done.
Case closed.
- No. 226. W. H. Paulhamus** (Sumner)
v.
Northern Pacific Railway Company.
Complaint—Train service on Buckley branch.
Disposition—Train service resumed after investigation and request of the Commission.
Case closed.
- No. 227. Waukon Trading Company** (Waukon)
v.
Great Northern Railway.
Complaint—Station and agent.
Disposition—Transferred to formal hearing No. 15. Station ordered constructed and care-taker installed.
Case closed.
- No. 228. M. Robinson** (Columbus)
v.
Spokane, Portland & Seattle Railway.
Complaint—Claim for over-charge.
Disposition—On investigation, held rate charged was correct
Case closed.

No. 229. Thomas H. Wilson, Attorney**v.****Northern Pacific Railway.****Complaint—Spur.****Disposition—Not followed up by complainant.****Case closed.****No. 230. Farmers' Industrial Union****(Mayview)****v.****Oregon Railroad & Navigation Company.****Complaint—Delay in moving crops.****Disposition—Investigated, but no relief found as new line not open for operation.****Case closed.****No. 231. J. W. Hardison****(Wapato)****v.****Northern Pacific Railway.****Complaint—Condition of toilets.****Disposition—Investigated and condition remedied.****Case closed.****No. 232. The Alderdale Trading Company****(Alderdale)****v.****Spokane, Portland & Seattle Railway.****Complaint—Side track facilities.****Disposition—An investigation made in person and after conference with officials, and further investigation, the track was constructed.****Case closed.****No. 233. Spokane Jobbers' Association****(Spokane)****v.****Express Companies.****Complaint—Delay in handling fruit shipments.****Disposition—Relief promised for ensuing season in additional trains sufficient to care for shipment.****Case closed.****No. 234. A. G. Wilkes****(San Pedro, N. M.)****v.****Various Carriers.****Complaint—Overcharge on shipment of merchandise from S. F. & N. Point to New Mexico.****Disposition—As this was an interstate shipment, advised to file claim with Interstate Commerce Commission.****Case closed.**

- No. 235. P. C. Kibbe** (Tenino)
v.
Northern Pacific Railway.
Complaint—Rate of fare on Port Townsend Southern Railroad.
Disposition—Held that the law exempted roads under one hundred miles from 3-cent rate.
Case closed.
- No. 236. Cahill & Dunlap** (Dayton)
v.
Northern Pacific Railway.
Complaint—Refusal to switch O. R. & N. cars.
Disposition—Case pending.
- No. 237. Sultan Railway & Timber Company** (Sultan)
v.
Great Northern Railway.
Complaint—Rates on logs.
Case pending.
- No. 238. J. A. Fancher** (Medical Lake)
v.
Great Northern Railway.
Complaint—Station at Espanola.
Disposition—Complaint partially satisfied by the removal of shed to new location prior to date of hearing. Transferred to formal hearing No. 15.
Case closed.
- No. 239. Adrian Irrigation Company** (Spokane)
v.
Great Northern Railway.
Complaint—Over-charge.
Disposition—Held rate properly charged.
Case closed.
- No. 240. Mr. Simpich** (Wenatchee)
v.
Great Northern Railway.
Complaint—Condition of station at Wenatchee.
Disposition—Transferred to formal hearing No. 15. On statement of company that a new brick building would be constructed no further action was taken.
Case closed.

- No. 241. W. H. Jackson, Attorney for Frank Habein ... (Colville)
v.

Great Northern Railway.

Complaint—Over-charge.

Disposition—Commission found excess charges due to combination of locals. Tariff corrected. Refund made on request of Commission.

Case closed.

- No. 242. Railroad Commission (Kahlotus)
v.

Oregon Railroad & Navigation Company.

Complaint—Station at Kahlotus.

Disposition—On investigation, Commission determined to wait the completion of the S. P. & S., to determine the permanency of business.

Case pending.

- No. 243. The Caldwell Brothers Company (Seattle)
v.

Northern Pacific Railway.

Complaint—Joint use of side-track.

Case pending.

- No. 244. Mrs. Lou Diven (Olympia)
v.

Northern Pacific Railway Company.

Complaint—Tracing lost freight.

Disposition—Freight found by tracing lost book case to wrong destination due to teamster.

Case closed.

- No. 245. Jacob Schorzman (Quincy)
v.

Great Northern Railway.

Complaint—Request for fence on right-of-way.

Disposition—Fence built.

Case closed.

- No. 246. W. L. Chapelle (Oakville)
v.

Northern Express Company.

Complaint—Rates on butter.

Disposition—Investigated and held that rates charged showed no discrimination.

Case closed.

- No. 247. H. E. Owen** (Spokane)
v.
Great Northern Railway.
Complaint—Defective track.
Disposition—Investigated in person by track inspector and condition later remedied.
Case closed.
- No. 248. Rev. Ira L. Crook** (Oro Fino)
v.
Northern Pacific Railway.
Complaint—Claim of overcharge.
Disposition—This was an interstate shipment, but upon the claim being called to the attention of the Northern Pacific Railway, the overcharge was refunded.
Case closed.
- No. 249. Quincy Commercial Club** (Quincy)
v.
Great Northern Railway.
Complaint—Site for elevator.
Disposition—Site granted after long correspondence by Commission.
Case closed.
- No. 250. J. E. Bishop** (Colton)
v.
Pacific Express Company.
Complaint—Shortage in fruit shipments.
Disposition—Investigated and Company stated its readiness to settle when claim properly presented.
Case closed.
- No. 251. G. F. Lovell** (Ritzville)
v.
Northern Pacific Railway.
Complaint—Station building improvement.
Disposition—Transferred to formal complaint. New waiting room ordered constructed.
Case closed.
- No. 252. Railroad Commission** (Cashmere)
v.
Great Northern Railway.
Complaint—Station at Cashmere.
Disposition—Formal hearing No. 15. Waiting room partially enlarged and complaint partially satisfied.
Case pending.

No. 253. Railroad Commission**v.****Railroad Companies.****Complaint**—Violation of 16-hour law. Suit instituted to recover penalties. Judgment for \$1,000 by Superior Court.**Disposition**—Case appealed to Supreme Court.

Case pending.

No. 254. F. M. Fleish**(Lamona)****v.****Great Northern Railway.****Complaint**—Station and agent.**Disposition**—Transferred to formal hearing No. 15. Station ordered built and care-taker installed.

Case closed.

No. 255. W. A. Eilers' "Down in Mobile" Show**v.****Northern Pacific Railway Company.****Complaint**—Private car rates.**Disposition**—Interstate and no means of meeting emergency.

Case closed.

No. 256. Kittitas Lumber Company**(Thorp)****v.****Northern Pacific Railway.****Complaint**—Rates on lumber.**Disposition**—Interstate shipment. Rates explained.

Case closed.

No. 257. Murphy-Fortier Company**(North Yakima)****v.****Northern Pacific Railway.****Complaint**—Delay to hay shipments.**Disposition**—Advised that remedy would be under Reciprocal Demurrage law.

Case closed.

No. 258. F. W. Carley, et al.**(Carley)****v.****Spokane, Portland & Seattle Railway.****Complaint**—Station. Remonstrance against removal of station.**Disposition**—This was assumed by the remonstrator to be involved in the question of a new siding at Alderdale; the station was not disturbed, and the siding was placed at Alderdale. See 232.

Case closed.

- No. 259. Carstens' Packing Company** (Tacoma)
v.
Northern Pacific Railway.
Complaint—Protest against proposed increase of rates.
Case pending.
- No. 260. B. L. Hubbell** (Kelso)
v.
Northern Pacific Railway.
Complaint—Condition of tollets and depots.
Disposition—
Case pending.
- No. 261. O. P. Brown** (Bellingham)
v.
Great Northern Railway.
Complaint—Claim for demurrage.
Case pending.
- No. 262. Grain Shippers**
v.
Exporters, et al.
Complaint—Shipment of grain in bulk. An investigation begun on the petition of grain growers asking the Commission to secure bulk handling of grain.
Disposition—This has resulted in a number of meetings between the railroads, the growers and the Commission. Having no authority to make an order, we used our good offices and feel that it is a question of time until this change is made.
Case closed.
- No. 263. E. F. Brown** (Orient)
v.
Great Northern Railway.
Complaint—Station.
Case pending.
- No. 264. Carstens' Packing Company**
v.
Great Northern Railway Line.
Complaint—Protest against increase of rates on live-stock.
Case pending.
- No. 265. C. W. McKercher** (Seattle)
v.
Northern Pacific Railway.
Complaint—Car shortage.
Disposition—Relief given.
Case closed.

- No. 266. M. Cutler & Son (Hillyard)
v.
Great Northern Railway.
Complaint—Rates on vegetables in mixed car loads.
Disposition—Found rates charged were on mixed shipments not shown in billing.
Case closed.
- No. 267. The Caldwell Brothers Company (Seattle)
v.
Northern Pacific Railway.
Complaint—Discrimination.
Disposition—
Case pending.
- No. 268. E. P. Harrison (Spokane)
v.
Street Railways.
Complaint—Fares.
Disposition—No jurisdiction.
Case closed.
- No. 269. J. M. Fleming (Grandview)
v.
Northern Pacific Railway Company.
Complaint—Station.
Disposition—Station ordered built and a regular agent installed.
Case closed.
- No. 270. Griffin Wheel Company (Chicago)
v.
Columbia & Puget Sound Railway.
Complaint—Overcharge on shipments of sand.
Disposition—Claim paid by Columbia & Puget Sound Railway.
Case closed.
- No. 271. Railroad Commission
v.
Great Northern Railway.
Complaint—Toilet facilities at Leavenworth.
Disposition—Relief as to toilet facilities obtained, but the Citizens' petition for additional depot room—Pending.
Case pending.
- No. 272. Carstens' Packing Company (Tacoma)
v.
Southern Pacific Railway.
Complaint—Rate on live-stock in single and double deck cars.
Disposition—Conference to be held with Oregon Commission.
Case pending.

- No. 273. Chehalis Produce Company (Aberdeen)
v.
Northern Pacific Railway.
Complaint—Rates.
Disposition—
Case pending.
- No. 274. Morgan Lumber Company (Toppenish)
v.
Northern Pacific Railway.
Complaint—Claim for re-payments.
Case pending.
- No. 275. Theodore H. Koerner (Kennewick)
v.
Northern Express Company.
Complaint—Express rates on fruit and vegetables.
Disposition—Held rates not discrimination.
Case closed.
- No. 276. Humphrey & Cole (Kennewick)
v.
Northern Pacific Railway.
Complaint—Condition of station.
Case closed.
- No. 277. J. A. Sproule (Sproule)
v.
Puget Sound Electric.
Complaint—Station.
Disposition—Transferred to formal hearing No. 18. Order
issued creating station and stopping four trains daily.
Case closed.
- No. 278. State Milling Company (Everett)
v.
Railroads.
Complaint—Classification on chicken feed.
Case pending.
- No. 279. J. S. Beall (Portland)
v.
Tacoma Eastern Railway.
Complaint—Rates on rock.
Disposition—Held that reduced rates can be made to the
county which were given.
Case closed.

- No. 280. W. H. Kenworthy & Son (South Tacoma)
v.
Northern Pacific Railway.
Complaint—Switching charges.
Case pending.
- No. 281. F. L. Buell (Pratt)
v.
Great Northern Railway.
Complaint—Station.
Case pending.
- No. 282. D. J. Switzer (Wenatchee)
v.
Great Northern Railway.
Complaint—Claim for lost baggage. Adjusted.
Case closed.
- No. 283. Tacoma Humane Society (Tacoma)
v.
Railways.
Complaint—Prevention of cruelty to live-stock in transit.
Disposition—Referred to provision of law.
Case closed.
- No. 284. James Angus (Pine City)
v.
Chicago, Milwaukee & St. Paul Railway.
Complaint—Station.
Disposition—Action deferred by Commission until Chicago, Milwaukee & St. Paul Railway is turned over to operating department.
- No. 285. Burpee & Letson (Bellingham)
v.
Great Northern Express Company.
Complaint—Station at South Bellingham.
Disposition—Conditions improved and complaint satisfied.
Case closed.
- No. 286. W. H. Paulhamus. (Sumner)
v.
Northern Express Company.
Complaint—Delay to berry shipments, destined to Grand Forks, North Dakota.
Disposition—Interstate shipment. Correspondence and conference lead to satisfactory adjustment.
Case closed.

No. 287. Theodore Suksdorf (Bingen)

v.

Spokane, Portland & Seattle Railway.**Complaint**—Change of name of station to White Salmon. Petitions to prevent the Spokane, Portland & Seattle Railway changing the name of Bingen Station to White Salmon Station.**Disposition**—The Commission was unable under the circumstances to grant relief asked for. Name of Bingen to be retained on Commission map.

Case closed.

No. 288. T. B. Southward (Wilson Creek)

v.

Great Northern Railway.**Complaint**—Station building.**Disposition**—The Great Northern Railway advised Commission that they have fitted up a room for use of engine and trainmen to prevent the congregating in station building, thereby removing cause of complaint.

Case closed.

No. 289. W. J. Harter (Hatton)

v.

Northern Pacific Railway.**Complaint**—Warehouse site. Granted.

Case closed.

No. 290. F. L. Hartman (Roslyn)

v.

Northern Pacific Railway.**Complaint**—Live-stock rates.**Disposition**—No overcharge.

Case closed.

No. 291. Wilson Coal Company (Kopiah)

v.

Northern Pacific Railway.**Complaint**—Car shortage.**Disposition**—Cars furnished on request of Commission.

Case closed.

No. 292. A. J. Haynes (Rockford)

v.

Oregon Railroad & Navigation Company.**Complaint**—Claim for loss of car of wood. Found due to consignor failing to give disposition of car.**Disposition**—Partial payment tendered.

Case pending.

- No. 293. Postmasters' Association** (Spokane)
v.
Northern Pacific and Great Northern Railways.
Complaint—Fares for delegates attending convention.
Disposition—Investigated but no remedy found.
Case closed.
- No. 294. Robert Fowler** (Endicott)
v.
Oregon Railroad & Navigation Company.
Complaint—Excessive rates on posts. Interstate shipment.
Disposition—The petitioners were advised to lay complaint before Interstate Commerce Commission.
Case closed.
- No. 295. Railroad Commission.**
v.
Great Northern Railway.
Complaint—
Disposition—An order issued covering W. R. C. No. 76, Great Northern Railway G. F. O. 18913, ordering publication of tariff retroactive to cover all grain shipments subsequent to August 1st, 1907.
Case closed.
- No. 296. Manufacturers Association** (Seattle)
v.
Railways.
Complaint—Request to make Seattle rates apply to Ballard.
Case closed.
- No. 297. Sunbeach Packing Company** (Aberdeen)
v.
Northern Pacific Railway.
Complaint—Excess charges.
Disposition—Found agent in error. Claim for overcharge filed.
Case closed.
- No. 298. W. N. Spinning** (Sumner)
v.
Northern Pacific Railway.
Complaint—Spur at Dieringer.
Case pending.

- No. 299. James Day** (Miles)
v.
Northern Pacific and Great Northern Railways.
Complaint—Claim for over-charge. Found due to shipment of household goods not released.
Case closed.
- No. 300. Mrs. D. B. Nicholls** (Bellingham)
v.
Northern Pacific and Chicago, Milwaukee & St. Paul Railways
Complaint—Application of through rates on emigrant moveables.
Case pending.
- No. 301. T. B. Southard** (Wilson Creek)
v.
Great Northern Railway.
Complaint—Road crossing.
Case pending.
- No. 302. Aloha Lumber Company** (Aloha)
v.
Northern Pacific Railway.
Complaint—Switching charges at mills.
Case pending.
- No. 303. Charles Clark** (Boise)
v.
Northern Pacific Railway.
Complaint—Tracing lost shipment.
Disposition—Goods found and delivered.
Case closed.
- No. 304. Gale Creek Coal Company** (Seattle)
v.
Northern Pacific Railway.
Complaint—Car shortage.
Disposition—The Northern Pacific Railway advising that they would use every endeavor to furnish cars.
Case closed.
- No. 305. R. F. Cummings** (St. John)
v.
Oregon Railroad & Navigation Company.
Complaint—Claim for damages.
Disposition—This was satisfied by the O. R. & N. Ry. making payment.
Case closed.

No. 306. J. E. Trimble

v.

Railroads.**Complaint**—Interstate rates on apples and other fruit.**Case closed.****No. 307. Frederick Nolf & Company****(Seattle)**

v.

Railway Companies.**Complaint**—Spur, charges for use of spur.**Disposition**—Held not authorized.**Case closed.****No. 308. W. H. Paulhamus****(Sumner)**

v.

Northern Express Company.**Complaint**—Rates on fruit. Interstate.**Case pending.****No. 309. Fres J. Hotes****(Alder)**

v.

Tacoma Eastern Railway.**Complaint**—Station agent.**Disposition**—Company agreed to install agent as soon as possible.**Case closed.****No. 310. J. G. Rogers**

v.

Southern Pacific Railway.**Complaint**—Overcharge on shipment, car of household goods.**Disposition**—Referred to Interstate Commerce Commission.**Case pending.****No. 311. Shingle Manufacturers**

v.

Railways.**Complaint**—Excessive rates on shingle bolts, due to increase.**Formal complaint** will be entered.**Case pending.****No. 312. McNeff Brothers****(Portland)**

v.

Northern Pacific.**Complaint**—Overcharge on car hops.**Disposition**—Interstate shipment. No relief.**Case closed.**

- No. 313. Table Rock Lumber Company** (Moffatts)
v.
Spokane, Portland & Seattle Railway.
Complaint—Removal of spur.
Disposition—Advised to file complaint if spur is removed.
Case closed.
- No. 314. J. J. Pattee** (Onno)
v.
Great Northern Railway.
Complaint—Refusal to check baggage wrapped in tent without collection excess charges.
Case pending.
- No. 315. Mrs. M. Monagan** (Carson)
v.
Spokane, Portland & Seattle Railway.
Complaint—Crossing.
Case closed.
- No. 316. E. A. Smith** (Chataray)
v.
Great Northern Railway.
Complaint—Station at Chataray.
Formal complaint to be filed.
Case pending.
- No. 317. Mitchell, Lewis & Staver** (Portland)
v.
Oregon Railroad & Navigation Company.
Complaint—Loss of goods by fire.
Disposition—Case pending.
- No. 318. Harris Brothers** (North Yakima)
v.
Northern Pacific Railway.
Complaint—Rates on shipments of livestock.
Case pending.
- No. 319. Albers Brothers** (Seattle)
v.
Northern Pacific Railway.
Complaint—Overcharge on shipment of barley from Montana.
Due to error of agent.
Disposition—Refund to be made.
Case closed.

- No. 320. H. A. McPherron (Prosser)
v.
Northern Pacific Railway Company.
Complaint—Car supply at Gibbon.
Disposition—Relief promised by construction of spur.
Case pending.
- No. 321. Jacob Fox. (Ferndale)
v.
Great Northern Railway.
Complaint—Station at Custer.
Case pending.
- No. 322. Tacoma Lounge & Mattress Company (Tacoma)
v.
Northern Pacific Railway Company.
Complaint—Claim for interest on delayed payment of claim.
Disposition—No power to require payment of such claim.
Case closed.
- No. 323. C. G. Morris (Rabier)
v.
Northern Pacific Railway.
Complaint—Agent.
Case pending.
- No. 324. F. O. Berg Company (Spokane)
v.
Great Northern Railway Company.
Complaint—Rate on cotton duck.
Case pending.
- No. 325. Polson Shingle Company (Hoquiam)
v.
Northern Pacific Railway.
Complaint—Claim for overcharge on weight of lumber.
Disposition—Pending.
- No. 326. The Murphy Hay Co. (North Yakima)
v.
Northern Pacific Railway.
Complaint—Claim for overcharge on demurrage.
Disposition—Pending.
- No. 327. Pacific Grocery Company (Everett)
v.
Railways.
Complaint—Distributive rates.
Disposition—Pending.

- No. 328. J. E. Burrows** (Grandview)
v.
Northern Pacific Railway.
Complaint—Claim for refund of baggage charge.
Disposition—Pending.
- No. 329. L. E. Wolfe et al.** (Baker)
v.
Great Northern Railway.
Complaint—Protest against changing name of station.
Disposition—Pending.
- No. 330. C. E. Armstrong et al.** (Edwall)
v.
Great Northern Railway.
Complaint—Insufficient train service.
Disposition—Pending.
- No. 331. J. W. Lysons** (Seattle)
v.
Great Northern and Northern Pacific Railways.
Complaint—Claim for refund on ticket purchased by delegates to Republican State Convention and also refusal to allow parties to go through gate at King St. Station to meet incoming passengers.
Disposition—Pending.

FORMAL COMPLAINTS AND HEARINGS.**No. 4. In re Valuation****v.**

- The Northern Pacific Railway Company,**
a corporation;
- The Great Northern Railway Company,**
a corporation;
- The Oregon Railroad & Navigation Company,**
a corporation;
- The Washington & Columbia River Railway Company,**
a corporation;
- The Port Townsend Southern Railroad Company,**
a corporation;
- The Columbia & Northern Railway Company,**
a corporation;
- The Columbia & Red Mountain Railway Company,**
a corporation;
- The Washington & Great Northern Railway Company,**
a corporation;
- The Spokane Falls & Northern Railway Company,**
a corporation;
- The Washington, Idaho & Montana Railway Company,**
a corporation;
- The Columbia & Puget Sound Railroad Company,**
a corporation;
- The North Yakima & Valley Railway Company,**
a corporation;
- The Bellingham Bay & British Columbia Railway Company,**
a corporation;
- The Tacoma Eastern Railroad Company,**
a corporation;
- The Ilwaco Railway & Navigation Company,**
a corporation;
- The Seattle & Montana Railway Company,**
a corporation;
- The St. Paul, Minneapolis & Manitoba Railway Company,**
a corporation;
- The Washington Central Railway Company,**
a corporation;
- The Columbia & Palouse Railroad Company,**
a corporation;
- The Walla Walla & Columbia River Railroad Company,**
a corporation; and
- The Snake River Valley Railroad Company,**
a corporation.

This hearing was held in accordance with the provisions of section 12, of the Act of 1907, after due notice.

The first hearing was set for June 11, 1907, and a period of weeks was spent in taking testimony, followed by a series of hearings extending over a period of about a year and a half. The investigation covered every phase of railway construction, valuation, and division of values as provided under the section of the act referred to. The record in this case is very voluminous, seventy-five witnesses in all being called, some half million words in testimony and two hundred exhibits filed comprising the findings of the Commission, based on the testimony taken, are published elsewhere in this report.

**No. 5. Citizens of Mesa and Yelm (Mesa and Yelm)
v.**

Northern Pacific Railway Company.

This complaint was made by the citizens of Mesa and Yelm, alleging the need of a station building, and agent at each of the places named.

Upon failure to reach a satisfactory adjustment, a formal complaint was filed in the name of the Commission. The hearing was held after due notice to the company, and the company appeared by its attorneys, and witnesses were examined in behalf of the complainants.

On the findings of fact the Commission issued its order requiring its construction of a suitable standard station building at each place, and the installation of a regular agent. The order was complied with by the railroad company.

Case closed.

**No. 6. The Railroad Commission
v.**

Oregon Railroad & Navigation Company, Northern Pacific Railway Company, Great Northern Railway Company and Spokane & Inland Railway Company.

Complaint—Several causes of action were joined in this complaint, namely, joint rates on wheat, potatoes, barley and mill feed, hay and oats, in which all the defendants were involved, terminal rates to Bellingham, Grays Harbor and Willapa Harbor, track connections at points of intersection, and termini, which involved all the defendants except the Great Northern, and the rate on stone from Ilse Spur to Spokane, affecting the Oregon Railroad & Navigation Company.

The various roads appeared by their attorneys, and a number of witnesses examined in behalf of state and the defendants on its findings of fact; an order was made requiring the establishment of a joint rate on wheat, potatoes, hay, oats, barley and mill feed from points on the Oregon Railroad & Navigation Company to points on Puget Sound, Grays Harbor and Willapa Harbor. From this order the companies effected appealed, and the case is now pending in the Supreme Court of the State.

The Commission made an order reducing the rate on stone from Ilse Spur to Spokane, which order became effective, no appeal being filed. The Commission made an order requiring track connections to be made between the Oregon Railroad & Navigation Company and the Northern Pacific at Oaksdale, Farmington, Garfield, Pullman and Connell. Between the Oregon Railroad & Navigation Company, and the Spokane & Inland at Waverly, Oaksdale, Thornton, Colfax, and Garfield. The Spokane & Inland and Northern Pacific at Oaksdale and Garfield. The railways appealed from this order and the case is now pending in the Supreme Court of this State. Prior to the hearing the Northern Pacific Railway offered to pay one-half of the expense of making the various track connections.

No. 7. W. H. Paulhamus

v.

Northern Pacific Express Company.

Complaint—This was a complaint based on the increased rate on berries and fruit. As a result of the new ruling of the Interstate Commerce Commission requiring the weight of the crates to be included with the weight of the fruit.

Disposition—A formal complaint was issued, which was taken up by mutual consent, without formal notices. After a conference between the Complainant, the Railroad Commission, and the representatives of the Express Companies, a new schedule of rates, by express, on fruits and vegetables was agreed to, making a very material reduction in all the rates throughout the State, affecting almost every station on the Northern Pacific Railroad, which reduction was put into effect at once.

No. 8. The Railroad Commission

v.

Northern Pacific, Great Northern, Oregon Railroad & Navigation Companies.

Complaint—This was a formal complaint and hearing for the

purpose of putting into effect rules and regulations governing train and station services, and certain safety regulations for train operation.

Disposition—The Commission made an order promulgating rules and regulations as published elsewhere in this report, requiring the same to be posted in waiting rooms at all stations. The Northern Pacific and Great Northern Railways refusing to observe certain of these rules, and an action was brought in the courts to recover penalties for the failure to observe all the rules. This action is now pending. The Oregon Railroad & Navigation Company has observed the rules in full.

No. 9. Citizens of Touchet

v.

Oregon Railroad & Navigation Company.

Complaint—This was a complaint as to lack of station building and agent.

Disposition—Hearing was held after due notice. The company appeared by its attorneys, and witnesses appeared in behalf of the complainant. The Commission made its findings and issued an order requiring the construction of a suitable station building and the installation of an agent at that point. The order has been complied with.

No. 10. Carstens Packing Company and H. A. Burnham

v.

Northern Pacific Railway Company.

Complaint—Two causes of action were joined in this complaint. The Carstens Packing Company complained of the increase in the switching rates on slab wood, and H. A. Burnham complained of the need of a spur to his mill, adjacent to the main line of the Northern Pacific Railway near Rainier.

Disposition—The complainants and the railroad company appeared in person and by attorneys and testimony was taken. The Commission made its findings and issued an order reducing the switching charges on wood to the Carstens Packing Company and requiring the railroad company to construct a spur to Burnham's mill. From both of these orders the railroad appealed, and the case is now pending in the courts.

No. 11. The Railway Commission

v.

Northern Pacific Railway Company.

Complaint—This complaint alleged the necessity of certain

regulations for safety of operation in the Northern Pacific yards at Pullman.

Disposition—The case was closed by the installation of a block system at that point.

No. 12. Citizens of Mondovi

v.

Northern Pacific Railway Company.

Complaint—This was a complaint alleging the need of a station building and agent at Mondovi.

Disposition—The hearing was held on deposition, and the Commission made its findings and issued an order requiring the construction of a standard station building and the installation of a care-taker at that point. The order was complied with by the railway company.

No. 13. Citizens of Rochester, Outlook, and Ritzville

v.

Northern Pacific Railway Company.

Complaint—These were complaints of the lack of station facilities at the stations named.

Disposition—Hearing was held after due notice, and testimony taken. The railway company appeared by its attorneys. Findings were made, and order issued requiring the enlarging of the station building and installation of a care-taker at Rochester, the erection of a suitable station building and the installation of a care-taker at Outlook, and the construction of an additional waiting room at the depot in Ritzville. The order has been complied with as to Rochester, and Outlook. After the assembling of the material on the ground at Ritzville, permission to build was denied by the city council on the ground that the building was within the fire limits, and the proposed addition was of wood. The Commission notified the city council that it would not attempt to enforce the order, in accordance with the prayer of the complainant, where the municipal authorities refused the building provided.

No. 14. W. R. Cunningham & Others

v.

Northern Pacific and Great Northern Railways.

Complaint—This complaint as to the reasonableness of rates on grain was filed by W. R. Cunningham and others in February, 1906. The hearing was deferred until the Commission could secure data on which to base the determination of the reasonableness of rates in the State of Washington.

Disposition—A formal complaint was filed, and hearing was held at Ritzville in May, 1908. The railroads appeared by their attorneys and a large number of witnesses were heard, in behalf of the complainants and defendants. The hearing was adjourned from Ritzville to Spokane, where further testimony was taken. Adjournment was taken from Spokane to Olympia, subject to further notice of the Commission. The case is now pending, awaiting the decision of the Supreme Court of the state in a case before that body involving the constitutionality of the Commission laws. If the law is held to be constitutional the hearing will be concluded and an order made. If held unconstitutional the entire matter will be referred to the legislature for appropriate action with a recommendation for statutory rate and asking for the submission of an amendment to the state constitution conferring rate-making power on the Railroad Commission.

- No. 15. Citizens of Leavenworth, Cashmere, Malaga, Wenatchee, Winchester, Adrian, Lamona, Waukon, Espanola, Bossburg, and the Commission on its own motion on behalf of the Citizens of Krupp**

v.

Great Northern Railway Company.

Complaint—The several complaints from the places named were joined in one hearing, which was continued from place to place, and testimony taken at each of the stations, the witnesses of Bossburg appearing at Spokane. The Commission on its own motion filed a complaint as to Krupp and notice was waived.

Disposition—The railroad company announced its intention to comply with the prayer of the complaint at Wenatchee, Cashmere, and Leavenworth, and no order was made in regard to these places. The Commission made its findings and issued orders requiring the construction of suitable standard station buildings at the remaining places, and the installation of care-takers, and agents. All of these orders have been complied with.

- No. 16. Citizens of Grandview**

v.

Northern Pacific Railway Company.

Complaint—The complaint alleged the need of a station building, and agent at Grandview.

Disposition—Testimony was taken on deposition, and the railway company appeared at the hearing in Olympia. The Commission made its findings, and issued an order re-

quiring the construction of a suitable standard station building at Grandview, and the installation of an agent. The building is now in the course of construction.

No. 17. The Railroad Commission

v.

Northern Pacific Railway Company.

Complaint—This complaint was based on the requirements as to the minimum loads of lumber and shingles in refrigerator cars.

Disposition—The railroad company appeared by its attorneys. After consultation it agreed to amend its tariff so as to comply with the prayer of the complaint, which has been done.

No. 18. Citizens of Sproule and Bluff Stations

v.

Puget Sound Electric Company.

Complaint—The complaint alleged the need of stopping trains at Sproule Road Crossing, and at Bluff Station.

Disposition—Both parties appeared at the hearing. An order was made requiring the stopping of trains at Sproule Road Crossing. The hearing as to Bluff Station was continued for receipt of further testimony, trains to stop meantime.

In addition to the foregoing list of formal complaints which have been transferred from the informal complaint docket, there was one formal hearing held at Tacoma before a referee of the Interstate Commerce Commission, on the complaint of the Railroad Commission of Washington, on the relation of Hardenbey, Dolson & Gray, of Auburn, alleging the unreasonableness of the rates on hay from Portland, Oregon, to Auburn. The railway appeared by its attorneys and officers, and the Railroad Commission appeared with the Assistant Attorney General, in behalf of the complainant. Testimony was taken on which the Interstate Commerce Commission made its order reducing the rate in accordance with the prayer of the complaint, and ordering reparation to the amount of \$80 on shipments previously made, and that the reduced rate be continued in effect two years from date. It is interesting to note in this connection, that this hearing was held and the determination was made without expense to the complainant, or effort beyond the writing of the letters.

In all of the foregoing cases, Assistant Attorney General A. J. Falknor, or Assistant Attorney General J. B. Alexander appeared in behalf of complainants. In one or two cases only was assistant counsel supplied by complainant.

**Findings as to Value of Railroads,
and Other Facts.**

ASCERTAINING VALUE OF RAILROADS, AND OTHER FACTS, AS PROVIDED IN SECTION 12.

The original Commission Act provided, in substance, that the Commission should, as early as practicable, ascertain the amount of money expended in the construction and equipment, per mile, of every railroad in Washington.

Under this act the Commission, agreeable to its terms, employed experts for the purpose of complying with the provisions of the law. The manifest object of the Legislature was to enable the Commission to ascertain the investment upon which the railroad was entitled to earn a return to be considered in the determination of reasonable rates. After investigating this subject with great care, examining the authorities and particularly the decisions of the Supreme Court of the United States, the Commission became convinced that a literal compliance with the terms of the act would be of little, if any, value to the state, as the statute provided for ascertaining but one of the many elements that must of necessity be considered in ascertaining the amount upon which the road is entitled to earn a return. While the original investment is material and should be known, the authorities would indicate that the railroad is entitled to earn a reasonable return on the "value" of the property used by it for the public convenience at the time of the inquiry. And the courts have clearly intimated that in ascertaining this value consideration must be given to not only the original investment, but also to the cost of reproduction, the amount and market value of the stocks and bonds, the density of traffic and, in short, every element that a prudent investor would consider in determining the market value of the property. The Commission became further satisfied that the value of railroad property, like any other property, was subject to change by changed conditions and that the value of a railroad today might be entirely different in ten years

though the physical conditions should remain practically unchanged.

In attempting to comply with the original statute the Commission was met with the statement by the roads, and particularly by the Northern Pacific Railway Company and the Oregon Railroad & Navigation Company, that their records were incomplete, many of their original records having been lost or destroyed, and that it was, therefore, impossible for the roads to furnish us with a statement which would even be approximately correct, showing the original investment. And the Commission was compelled to employ engineers and accountants to investigate and ascertain the same. The Commission early appreciated that a large expenditure would be necessary in order to accomplish this object, and, after investigation, concluded that the expense would be but slightly increased if at the same time it ascertained the unit quantities entering into the construction of the road; that is to say, the units of labor and material furnished and used. Having these unit quantities, prevailing prices could be applied at any future time and the cost of reproduction at the time of the inquiry be thus ascertained without any appreciable expense, providing the work of keeping up the permanent improvements made by the roads is properly preserved and placed of record in the office of the Commission.

The large expense to be incurred, the fact that many expert engineers and accountants were employed who would probably scatter and their whereabouts become unknown, impressed the Commission with the necessity of having the facts, when ascertained, made permanent and evidentiary so as to obviate the necessity of ever duplicating the work. With this object in view, the Commission spent much time and labor in drafting an amendment to the law, which is found in amended section 12 passed by the Legislature of 1907, definitely directing the Commission to ascertain every element that the courts have intimated should be considered, as well as every element that the Commission, after careful investigation, concluded would be material as showing the true value of the property, providing for a formal hearing before the Commission, after due notice to the roads, at which hearing the railroads are entitled to subpoenas compelling the attendance of all witnesses which

it desires to offer, providing for the preservation of all the testimony, and that findings of fact shall be made on every element entering into or proper to be considered in ascertaining the market value of the property, making ample provisions for a court review, and finally providing that these findings of fact, when offered under the seal of the Commission, shall be conclusive evidence of the facts therein stated as of the date of the filing, subject only to be contradicted by showing changed conditions subsequent thereto. Our engineers were, therefore, instructed to procure not only the original cost and the cost of duplication or reproduction, but, whenever possible, to procure in detail every unit quantity of labor and material entering into the construction of the road. This evidence was procured and introduced before the Commission, and the Commission, in making its findings, has not only ascertained the amount of money expended, the amount of money necessary to duplicate or reproduce the property, but, in addition thereto, has ascertained every unit quantity such as the number of cubic yards of earth, solid rock, hard pan, loose rock, cemented gravel and other grading quantities necessary to be moved, together with the necessary overhaul connected therewith, the number of tons of steel in the rails, the track fastenings, ties, iron and timber in bridges, the floor area of all buildings and every unit quantity entering into the construction. To these units current prices can at any time be applied and the cost of reproduction under the conditions then existing ascertained without any material expense, provided the Commission, from time to time, will have a further hearing to ascertain the nature of the improvements placed upon the property subsequent to the date of our findings and make supplementary findings of fact concerning the same. Not only did the Commission find itself without precedent to follow, but no similar comprehensive statute has ever been enacted. The Commission appreciates fully the importance of this work and the responsibility resting upon it.

It is self-evident that if a railroad is entitled to earn a reasonable return on the value of its property, that no intelligent judgment can be made concerning a schedule of rates without first obtaining the value of the property upon which the returns must be based, and as this value is subject to change, the

necessity of ascertaining this value under the changed conditions without duplication of work must be apparent. With these controlling ideas the Commission has so sought to perform these labors and to so cover the different elements in its findings that the work will be completed so as to not only give the present value of the railroad property, but that it will enable the Commission at any time in the future, without duplication of labor or expense, to ascertain the then value of the property, basing the same on the findings made at this hearing, together with the betterments and improvements, consideration being given only to the changed conditions as they might from time to time arise.

The pioneer state to ascertain the physical value of railroad properties was Texas, through its Railway Commission. The apparent primary object of the legislation of Texas providing for the valuation of the railroads was for the purpose of limiting the issuing of stocks and bonds; that is, to prevent stock watering. Obviously the chief element or consideration in determining whether the capital account of a railroad should be increased would be the money invested therein. Subsequent to ascertaining this value the Railway Commission of Texas attempted to apply the valuation thus fixed for the purpose of regulating the rates and using this valuation as the amount upon which the railroad was entitled to a return from rates and fares. The Supreme Court of the United States set aside the order of the Commission upon the ground that the elements shown to have been considered by the Commission in fixing their valuation was too narrow and that elements had not been considered which entered into the market value of the road. Michigan and Wisconsin also attempted to secure a valuation of railroads, but such valuation was not made by the Railroad Commission, the primary objects of these states being to ascertain the value for the purpose of taxation. Minnesota is now engaged in ascertaining the values of the railroads within the borders of its state through the Railroad and Warehouse Commission.

The Supreme Court of Minnesota has ruled that the controlling and practically the only element necessary to be considered in ascertaining the value of a railroad for rate-making purposes is the cost of reproducing the line. This decision is

so manifestly at variance with the weight of authority that this Commission did not feel justified in following that decision.

We believe that this Commission is the first Commission to ascertain the original cost of construction, also the only Commission that has attempted to ascertain the unit quantities, and the only Commission that has attempted to consider the elements that would be taken into consideration by a purchaser of the property so as to ascertain the true market value. At first impression it might appear that unnecessary detail was entailed by the Commission in procuring the original grading and construction units and in ascertaining the original expenditures. The importance of this matter, however, is found in the fact that when there has been ascertained from the original distribution sheets all the different units of labor performed and material moved and used, and what the money was expended for, all the questions of contingencies that would likely arise are covered. An engineer going over a line of any of our transcontinental roads through a mountainous section viewing the property, can only conjecture the amount and nature of the construction work performed. If, however, he has the unit quantities showing exactly what was performed, he then is in a position to know what it would cost to reproduce the property today without conjecture or guess. This is best illustrated in the contention of the railroads that it was necessary and proper to add to the sums necessary to be expended in performing the units of labor and in procuring the units of construction a sum ranging from $7\frac{1}{2}$ to 10 per cent. on the total outlay to cover contingencies. Engineers expert in railroad accounts, both engineering and auditing, were employed to expert the books and records of the different companies for the purpose of ascertaining the original expenditure and the sums expended in betterments and improvements; original entries such as vouchers, original estimates, distribution sheets and final settlements with contractors as found in the engineering department were examined and summarized; lists were made from the same department showing all structures, their age, size, cost, and statements were likewise procured showing the existing rails and their weight, track fastenings, ties, ballast, sidings, etc. These summarized lists were compared and checked with the records in the auditing department. Having pro-

cured the information showing both the unit quantities and original cost for all improvements, whether or labor or material, competent engineers were then sent out to inspect the lines and ascertain if the improvements had been made as indicated by the records, and all structures and material checked on the ground with the data procured as aforesaid. We thus obtained the units entering into the construction of the different lines. In ascertaining the cost and amount of equipment properly chargeable or allowable to the state, we ascertained from the companies' records the amount of equipment purchased and now in existence on its entire line, the date when each unit was purchased and put in use, and the original cost of each unit. We also procured the passenger and freight car and engine mileage on the entire system and the same information as to the state and charged or allowed to the state equipment in proportion as the mileage of each class in the state bore to the mileage of the same class of equipment on the entire system. To the different units of construction and equipment thus found current market prices were applied and the cost of reproducing the property new was obtained.

In ascertaining the depreciation of equipment, structures and material our engineers adopted what might be termed "mortality tables of structures." The following extract from Mr. Gillette's report on this subject is so clear and concise that we reproduce it:

"In estimating the present or depreciated value of structures, rolling stock, etc., both Michigan and Wisconsin had sent experts into the field to estimate the percentage of present value of each unit. In this manner 40,000 freight cars were inspected in Michigan, and their 'present value' estimated. To me this seemed to be not only a useless procedure, but very erroneous. Aside from the great expense of thus inspecting each car and structure, I was influenced by a belief in the far greater accuracy of applying what might be termed "mortality tables of structures." If the age of a man is known, his expectation of life can be estimated from mortality tables. Insurance companies do not have their doctors guess at the man's probable life. The doctor merely reports the man as not suffering from disease, and the insurance company having the man's age, applies its mortality tables. In like manner, it seemed to me, the 'present value' of a car or locomotive could be accurately estimated if its present age were known. It is a well established fact that a freight car has a useful life exceeding 20 or 25 years. If the average car has a life of 25 years, it loses 4 per

cent. of its life every years. Hence by multiplying its age in years by four per cent., its lost life or depreciation is accurately ascertained; and, by subtracting this depreciation from 100, the remainder will give its 'present value' expressed as a per centage of its value new.

"I believed that it would be far less expensive to ascertain the age of each car, and each structure from the records of the companies, and to estimate the present value by the methods just explained than to inspect each structure in the field. This proved to be the case, and it effected a very substantial saving in the cost of the appraisal, while, at the same time, it yielded more reliable results.

"In same cases the records in the engineering office of the railways did not show the ages of existing structures, but in such cases their accounting records showed the dates when structures were built, or when cars were purchased.

"If practically all the structures shown in the accounting records are still in existence, and the money expended each year for each class of structure is known, it is a very simple matter to figure the average age of the money invested in such structures which, after all, is what is needed in estimating present value. To illustrate, suppose there are a number of station buildings in existence, whose age is not known suppose, however, that \$10,500 was spent for such buildings in 1896, \$20,000 in 1900, and \$5,000 in 1902. Then in 1906, the average age of the money invested in these buildings is ascertained thus:

\$10,500 x 10 yrs.. equals \$105,000 one year

\$20,000 x 6 yrs. equals 120,000 one year

\$ 5,000 x 4 yrs. equals 20,000 one year

"This gives a total of \$35,500 invested seven years; for \$245,000 divided by 35,500 gives seven years approximately.

"The rule to be followed in all such cases is to multiply the money expended each year for structures of a given class by the age in years, add all these products together, and divide by the total cost of all the structures under consideration. The quotient is the average age of all the structures, or, more strictly speaking, the average age of the money invested in the structures. If some of the structures are no longer in existence, this method can still be applied. Take railway cross-ties for example. Ascertain the total value of cross-ties in the track, then go back through the records of the tie renewals, by years, until the total cost of the renewals adds up to the total value of ties now in the track. Then compute the average age as above shown. If the price of ties has fluctuated, ascertain the actual price paid, and reduce all yearly expenditures for renewals to the present price."

The railroads operating in this state, and particularly the Northern Pacific Railway Company and the Great Northern Railway Company, have anticipated the growth and development of the state, and to that end have made large investments

are procured and are holding large and valuable tracts of land, especially in Seattle, Tacoma, Everett and Spokane, for terminal grounds, the present value of which amounts to many millions of dollars. In ascertaining the cost of real estate and right of way owned by the railroads the Commission employed men expert in procuring lands for railroads for use for railroad purposes, these men making a personal inspection of every line of road within the state and every piece of property owned by the roads. In the larger cities we also employed expert real estate men of high standing and had them personally investigate all the holdings of the railroads, and on a subsequent date took their testimony as to the values. In short, as to the value of the real estate and terminals we followed the same general lines that would be pursued in court in an ordinary condemnation action.

Evidence was also introduced showing the volume and character of the business done by the several roads, including its permanency and whether likely to increase or diminish. The importance of considering this element was exemplified by a comparison of the evidence introduced by the Tacoma Eastern Railway and the Great Northern and Northern Pacific Railways. The evidence as to the Great Northern and Northern Pacific tended to show that their business in the state would tend to increase their traffic, consisting largely of the products of agriculture, horticulture and manufacture, all of which would increase in production, and that their passenger business would improve owing to the great increase in the density of population. The testimony in behalf of the Tacoma Eastern tended to show its business confined largely to forest products, and that within the next decade this traffic would of necessity be curtailed.

These considerations would clearly effect the market value of the property. We also inquired minutely into the physical characteristics of the roads, particularly as to the grades and curves and other conditions effecting the cost of operation.

The market value of the stocks and bonds was covered for the period of six years.

Our engineers prepared tabulated statements showing unit quantities, cost per unit and total estimated cost of reproduction of the different roads, and a copy was served upon each

of the roads and ample time given the railroads to check up the work of our engineers. After this checking was done the evidence of the railroad was taken and discrepancies and omissions, which they were able to find, pointed out. These alleged discrepancies and omissions were then thoroughly investigated and gone into by the experts employed by the Commission and their testimony taken thereon. By adopting this method we feel that we have been able to arrive at an accurate conclusion as to the unit quantities and cost of reproducing the lines within the state; which last mentioned, while not the only element, is one of the controlling elements in fixing the market value of railroad property.

Tentative findings were then prepared and served upon the railroads interested and also delivered to the Tax Commission of the state. Up to this point the Commission had not fully appreciated the use to which these findings might be put and used for assessment purposes. Realizing that under the statute its findings as to the value of the property would be very material and evidentiary in determining the value of the different roads for assessment purposes, the Commission delivered to the assessors of the counties in which there are large terminal grounds copies of the tentative findings in so far as they effected the several counties, and requested their co-operation to the end that property which was owned and held by the railroad companies for the alleged purpose of operating property, but which was not being used at the time and which the evidence failed to show was necessary for the use of the company in the immediate future for operating property, might not be included as operating property, but that the same should be by the findings held to be non-operating property and thus subject to local assessment in the several counties. This has resulted in the Commission finding that property owned by the Northern Pacific Railroad Company and claimed by it to be held for future operating property in Tacoma is commercial property aggregating in value \$5,000,000, and that the same company owns in Seattle property found to be commercial property aggregating in value \$9,250,000, and in Spokane approximately \$1,194,155, while the Great Northern alone in Seattle owns property which the findings treated as commercial exceeding in value \$9,000,000.

The railroads treat mail and express in their accounts as pertaining to passenger business, and we so treated both the cost of service and the revenue, excepting that we divided the cost and revenue between state and interstate on the revenue actually received.

After producing the physical and market value of the railroad property within the state the Commission was next confronted with what appeared to be an impossible task, viz., the segregation or division of this value according to its use in the conduct of the state and interstate business respectively. As an illustration, the Northern Pacific Railway Company carries in ton miles over its lines in the State of Washington approximately 70 per cent. thereof interstate business and approximately 30 per cent. state business. It is aparent that the Northern Pacific Railway Company is not entitled to earn on this 30 per cent. use a return on the total value of its property. We were confronted with a decision of the Supreme Court of the United States in the Nabraska rate case with the statement that in considering the profits the road might be making we might not consider any profit it might be making from its interstate business. This left but one alternative, and that was the division of this value state and interstate so as to ascertain the value of the use of the railroad for the accommodation of the people of the state. This division has never been attempted by any other Railroad Commission.

The Circuit Court of the United States for the District of South Dakota attempted to make such a division for the purpose of ascertaining if the schedule of maximum rates prescribed by the Legislature of South Dakota left the Chicago, Milwaukee & St. Paul Railway Company a reasonable return on the value of its property used in South Dakota for the benefit and accommodation of the people of that state. The learned Circuit Court made his division on the gross receipts. The Supreme Court of the United States reversed this decision, holding that it was necessary to first ascertain the relative proportion of cost of operation properly chargeable to the interstate and state traffic respectively, thus ascertaining the net returns received.

The railroads were able and did furnish us the cost of operating the different operating divisions. By employing expert

accountants we ascertained from the records of the company the movement of traffic and cars over the division outside and within the state, and thus ascertained the cost properly chargeable to the State of Washington. These experts also ascertained the ton miles of freight moving over the lines within the state, the passenger miles, freight miles and engine miles moved over these different divisions and over the lines within the state, the tonnage and ton miles, passengers and passenger miles of state and interstate business respectively moving over the lines within the state, and the average distance each commodity and passenger was hauled, and from the consideration of these elements had expert witnesses testify as to the relative cost of carrying the business of the state and the interstate business over the lines within the state respectively, dividing these different elements of cost among all the classes and commodities moving within the state.

The Commission also took evidence showing the density of traffic along the different lines, the density of population, evidence tending to show whether the density of traffic and population was likely to increase or diminish; all physical characteristics of the road were ascertained which would effect the movement of traffic, and findings were made upon every element which the Commission believed an intending purchaser would consider. These findings were then presented to expert witnesses who had familiarized themselves with the movement of traffic, with the local conditions and with all the facts that would effect the traffic and the conditions which would enter into the making of rates by an honest, fair railroad man; the different tariff sheets were introduced and filed; the gross receipts arising from both state and interstate shipments, and other facts connected with the movement of traffic were presented in tabulated form, and these experts made comparisons of the rates and cost of service on the same commodities and on different commodities, state and interstate, and from a consideration of all these facts the Commission based its division of values as shown in the findings.

BEFORE THE RAILROAD COMMISSION OF WASHINGTON.

In the Matter of Ascertaining the Values of the Railroads in the State of Washington.

THE RAILROAD COMMISSION OF WASHINGTON,

vs. Complainant.

The Northern Pacific Railway Company, a corporation;

The Great Northern Railway Company, a corporation;

The Oregon Railroad & Navigation Company, a corporation;

The Washington & Columbia River Railway Company, a corporation;

The Port Townsend Southern Railroad Company, a corporation;

The Columbia River & Northern Railway Company, a corporation;

The Columbia & Red Mountain Railway Company, a corporation;

The Washington & Great Northern Railway Company, a corporation;

The Spokane Falls & Northern Railway Company, a corporation;

The Washington, Idaho & Montana Railway Company, a corporation;

The Columbia & Puget Sound Railroad Company, a corporation;

The North Yakima & Valley Railway Company, a corporation.

The Bellingham Bay & British Columbia Railroad Company, a corporation;

The Tacoma Eastern Railroad Company, a corporation.

The Ilwaco Railway & Navigation Company, a corporation.

The Seattle & Montana Railway Company, a corporation;

The St. Paul, Minneapolis & Manitoba Railway Company, a corporation;

The Washington Central Railway Company, a corporation;

The Columbia & Palouse Railroad Company, a corporation.

The Walla Walla & Columbia River Railroad Company, a corporation; and

The Snake River Valley Railroad Company, a corporation,

Defendants.

FINDINGS
OF FACT.

THIS CAUSE coming on regularly to be heard before the RAILROAD COMMISSION OF WASHINGTON, after notice duly given to the defendants above named and each of them, upon the complaint filed herein, for the purpose of ascertaining the facts provided for in section 5, chapter 226 of the session laws of Washington for the year 1907; to-wit: The facts bearing upon the cost and value of the railroad property of the representative railroads in the state, as more fully appears by said complaint; the Commission appearing by all the Commissioners and by A. J. Falknor, Assistant Attorney General, as counsel for the Commission; the Northern Pacific Railway Company appearing by B. S. Grosscup, its attorney; the Great Northern Railway Company appearing by M. J. Gordon, its attorney; the Oregon Railroad & Navigation Company appearing by A. C. Spencer, its attorney; the Tacoma Eastern Railway Company appearing by E. M. Hayden, its attorney; the Bellingham Bay & British Columbia Railroad Company appearing by C. W. Howard, its attorney; the Spokane Falls & Northern Railway Company appearing by M. J. Gordon, its attorney; the Port Townsend Southern Railroad Company appearing by B. S. Grosscup, its attorney; the Washington & Columbia River Railway Company appearing by B. S. Grosscup, its attorney; the Columbia & Northern Railway Company appearing by M. J. Gordon, its attorney; the Columbia & Red Mountain Railway Company appearing by M. J. Gordon, its attorney; the Washington & Great Northern Railway Company by M. J. Gordon, its attorney; the Washington, Idaho & Montana Railway Company appearing by M. J. Gordon, its attorney; the Columbia & Puget Sound Railroad Company appearing by W. B. Stratton, its attorney; the North Yakima & Valley Railway Company appearing by Ira P. Englehart, its attorney; the Ilwaco Railway & Navigation Company appearing by A. C. Spencer, its attorney; the Seattle & Montana Railway Company appearing by M. J. Gordon, its attorney; the St. Paul, Minneapolis & Manitoba Railway Company appearing by M. J. Gordon, its attorney; the Washington Central Railway Company appearing by B. S. Grosscup, its attorney; the Columbia & Palouse Railway Company appearing by A. C. Spencer, its attorney; the Walla Walla & Columbia River Railroad Company appearing by A. C. Spencer, its attorney; the Snake River Valley Railroad Company appearing by A. C. Spencer, its attorney; all parties having announced themselves ready for trial, the evidence having been from time to time introduced on behalf of the complainant, the Railroad Commission of Washington; and evidence having been introduced by and on behalf of each of the respective railroads as to the cost of construction, reproduction and present value, volume of traffic passing over the line, and the cause having been duly argued and submitted to the Commission concerning the cost of construction, reproduction and present value, and it being expressly stipulated by and between the respective parties hereto that the Commission should make and render its findings of fact upon the cost of construction,

the cost of reproduction and the physical values of the properties of said railroad companies, and each of them, before attempting to divide the value of the use to which the respective properties were severally put in the conduct of intrastate and interstate business respectively, and it being expressly stipulated by and between the parties hereto, that the cause is continued for the taking of further testimony as to the value of the use to which said several properties are put in the conduct of intrastate and interstate business, respectively, and the Commission being fully advised in the premises does now make and render upon the questions so submitted, the following findings of fact:

FINDINGS OF FACT APPLICABLE TO THE NORTHERN PACIFIC RAILWAY COMPANY.

Finding No. 1.

That the Northern Pacific Railway Company is a corporation duly organized and existing under and by virtue of the laws of the state of Wisconsin, and has complied with the laws of the state of Washington concerning foreign corporations; and as such corporation is the owner of lines of railroad within the state of Washington, and is engaged as a common carrier in the carriage of freight and passengers for hire over such lines within the state.

No. 2.

That the Northern Pacific Railroad Company owned and operated the lines above mentioned in the state of Washington, together with other lines owned and operated by the said Northern Pacific Railroad Company in other states, extending from Duluth, Minnesota, to the state of Washington, including thirty-one million acres of land, which was purchased at a mortgage foreclosure sale by the Northern Pacific Railway Company on the 15th day of October, 1906, for the sum of \$5,000,000.00. That an action had been duly commenced to foreclose a mortgage upon said property of the Northern Pacific Railroad Company and a reorganization agreement was arrived at prior to such sale by the plaintiff, mortgagee, and representatives of said railroad and the holders of a large portion of the stock and bonds of the said railroad company, by which reorganization agreement a new company was to be formed and organized which should bid in said property at a foreclosure sale and the owners and holders of the stock and bonds of the said Northern Pacific Railroad Company were to be protected by receiving stocks and bonds in such new corporation in exchange for the stocks and bonds of said railroad company held and owned by them, which said agreement was carried out, the Northern Pacific Railway Company being organized and becoming the purchaser of said railroad property at the foreclosure sale as aforesaid, a copy of said agreement being hereunto annexed, marked "Exhibit A," and made a part of these findings.

No. 3.

That the main line of the Northern Pacific Railroad Company as originally constructed in the state of Washington, consisted of a line extending from the Washington and Idaho boundary, from a point near Newman Lake, westerly and southerly to Wallula Junction, from Pasco westerly and northwesterly to Tacoma, and the Twenty-third street line in Tacoma 1.95 miles. Numerous branch lines were purchased and constructed by said Northern Pacific Railroad Company and by the Northern Pacific Railway Company, and the main line of the Northern Pacific Railway Company as now operated, consists of the portion above mentioned, less that portion between Palmer Junction and Meeker, together with a line extending southerly from Tacoma to Kalama, westerly from Palmer Junction to Auburn, southerly from Palmer Junction to Meeker, and northerly from Auburn to Sumas, and Colorado street line in Seattle 2.77 miles, a total distance of 687.68 miles. The branch lines of said railway company as now operated consist of the Palouse & Lewiston branch, extending from Marshal Junction southerly to the Idaho state line, a distance of 84.4 miles; the Farmington branch, extending from Belmont to Farmington, a distance of 5.88 miles; the Genesee branch, extending from Pullman Junction southerly to the Idaho state line, a distance of 20.34 miles; the Washington & Columbia River branch, extending from Hunt's Junction easterly to Dayton, and a branch from Eureka Junction to Pleasant View, a branch from Mill Creek Junction to Tracey and a branch southerly from Hunt's Junction to the Oregon state line south, said Washington and Columbia River branch having a total mileage of 123.90 miles; the Sunnyside branch extending from Sunnyside Junction to Grand View, a distance of 25.15 miles; the Roslyn branch, extending from Clealum to Roslyn, a distance of 5.40 miles; the Buckley line, extending from Palmer Junction to Meeker, a distance of 33.57 miles; the Green River branch, extending from Kanaskat to "End of Track," a distance of 14.79 miles; the Burnett branch extending from Cascade Junction to Pittsburg, a distance of 3.53 miles; the Wilkeson branch, extending from Cascade Junction to Wilkeson and Fairfax, a distance of 16.62 miles; the Crocker branch, extending from Crocker to Windgate, a distance of 5.44 miles; the Orting branch, extending from Orting to Puyallup, a distance of 7.60 miles; the Snoqualmie branch, extending from Snoqualmie to Sallal, a distance of 39.19 miles; the Everett branch, extending from Snohomish to Everett, a distance of 11.41 miles; the Tacoma Tide Flat branch, 1.06 miles; the Darrington branch, extending from Arlington to Darrington, a distance of 28.08 miles; the Monte Cristo branch, extending from Hartford to Monte Cristo, a distance of 42.12 miles; the Bellingham branch, extending from Wickersham to Bellingham, a distance of 22.74 miles; the Seattle Belt Line branch, extending from Woodinville to Black River Junction, a distance of 24.04 miles; the Olympia branch, extending from Lake View to Centralia, a dis-

tance of 56.43 miles; the Grays Harbor branch; extending from Gate to Ocosta, a distance of 53.04 miles; the Elma branch, extending from Elma to Simpson, a distance of 9.99 miles; the Peninsular branch, extending from Aberdeen Junction to Moclips, a distance of 34.68 miles; the Cosmopolis branch, extending from Cosmopolis Junction to Cosmopolis, a distance of 1.81 miles; the South Bend branch, extending from Chehalis to South Bend, a distance of 56.68 miles; the Vancouver branch, extending from Kalama to Vancouver, a distance of 29.81 miles; the Yacolt branch, extending from Vancouver to Yacolt, a distance of 27.30 miles; and the Spokane & Seattle Railway branch, extending from Davenport to Denny's, a distance of 20 miles.

That in addition to the branch lines above described, the Northern Pacific Railway Company operates under a lease as hereinafter more fully set out, as part of its system, the line known as the Washington Central branch, extending from Cheney to Adrian, a distance of 130.63 miles, and also operates under a lease, as hereinafter particularly described, the two branches known as the Port Townsend Southern, extending from Tenino to Olympia, a distance of 15 miles, and from Port Townsend to Quilcene, a distance of 26.20 miles; making a total branch line owned and operated by the Northern Pacific Railway Company of 673.95 miles; spurs from main line aggregating 69.27 miles, and branch line spurs aggregating 27.89 miles, making a total mileage, including branches and spurs, of 811.11 miles, and mileage operated under lease of 130.63 miles.

No. 4.

That that portion of the main line of the Northern Pacific Railway Company extending from the Washington-Idaho boundary near Newman Lake to Ainsworth, Washington, was constructed by the Northern Pacific Railroad Company, between the years 1879 and 1882, and was a portion of the Pend d'Oreille Division extending from Ainsworth easterly through Washington to Sandpoint, Idaho, a distance of 225 miles, 167.5 miles of which are in the state of Washington; the total cost, in cash, of such division to the time the same was turned over to the operating department, was the sum of \$5,419,994.78.

That there is charged to such division, in addition to the sum last above mentioned, the sum of \$1,839,400 as discount on bonds, making a total charge to such division, as shown by the accounting records, of \$7,259,394.78, and that the cost of that portion of the Pend d'Oreille Division in Washington, exclusive of betterments and improvements, was the sum of \$5,406,102.67.

That that portion of the main line extending from Ainsworth to Wallula, a distance of 12 miles, known as the Columbia River division, was built by the Northern Pacific Railroad Company, and cost cash, exclusive of sums spent after the same was turned over to the operating department, and charged to betterments and improvements, the sum of \$231,112.97.

That the bridge across the river at Ainsworth was constructed by the Northern Pacific Railroad Company and cost \$1,090,218.31.

That after the lines, in this paragraph mentioned, were turned over to the operating department of the Northern Pacific Railroad Company and down to the first day of September, 1896, there was expended on such division, that is to say that portion of the line from the Idaho boundary to Wallula, for betterments and improvements, the sum of \$449,893.41, making a total cost to the Northern Pacific Railroad Company, including discount, down to the first day of September, 1896, of the sum of \$7,177,327.36.

That since said last mentioned date, to-wit, September 1st, 1896, the betterments and improvements on the division herein described, have been charged upon the books of the Railway Company to the Idaho division, said Idaho division in Washington extending from the boundary line between Idaho and Washington to Ellensburg, and has not been otherwise apportioned, the amount expended on such operating division in betterments and improvements is hereinafter set out.

No. 5.

That that portion of the line of the Northern Pacific Railway company extending westerly from Pasco to Tacoma and northerly from Meeker to Stuck Junction, was constructed between the years 1881 and 1887.

That that portion between Tacoma and Wilkeson was constructed between 1881 and 1883. The construction work on the balance of said line being principally performed between the years 1885 and 1887, said portion being known at the time as the Cascade division.

That the total cost of said division, exclusive of improvements, charged to betterments and improvements was the sum of \$9,836,329.16, and in addition thereto the bridge at Kennewick crossing the Columbia River, cost the sum of \$477,935.22.

That since turning said division over to the operating department and up to the first day of September, 1896, there was expended in betterments and improvements and charged to betterments and improvements, the sum of \$311,034.36, making a total cost, including said bridge, down to the first day of September, 1896, of \$10,625,298.74. Since said first day of September, 1896, betterments and improvements on such division have been charged, that portion between Pasco and Ellensburg to the Idaho division, as above described, and that portion between Ellensburg and Tacoma to the Pacific division hereinafter referred to, and such betterments and improvements have not been by said railway company otherwise apportioned. The amount expended on such divisions in betterments and improvements is hereinafter set out.

No. 6.

That that portion of the main line of the Northern Pacific Railway Company, extending from Palmer Junction westerly to Auburn, a distance of 21.76 miles, was constructed by the Northern Pacific Railway

Company between the years 1899 and 1903. That the total cost of said line, excluding the betterments and improvements thereon, was the sum of \$824,833.42.

That since turning the said line over to the operating department the betterments and improvements from such line have been charged to the Pacific division herein before referred to. The amount expended on such division on betterments and improvements is hereinafter set out .

.. No. 7.

That that portion of the main line extending from Tacoma to Kalama was constructed prior to September 29th, 1875, by the Northern Pacific Railroad Company, and has cost, including a charge for interest and discount amounting to the sum of \$186,823.17, and excluding all sums expended for improvements and betterments, charged to betterments and improvements, the sum of \$5,346,367.69.

That between the dates when said division between Tacoma and Kalama was turned over to the operating department, in 1875, and the 16th day of September, 1896, there was expended thereon, charged to improvements and betterments, the sum of \$1,017,816.95. That since September, 1896, the expenses for betterments and improvement on said portion of the line, have been by said company charged to the "Pacific Division," which included all the line of the Northern Pacific Railway Company west of Ellensburg and south of Argo, and has not been otherwise apportioned, the amount expended on such Pacific division in betterments and improvements is hereinafter set out.

No. 8.

That that portion of the line of the Northern Pacific Railway Company extending from Meeker northerly to Stuck Junction was constructed by the Northern Pacific and Puget Sound Shore Railroad Company about the year 1884, and cost such Northern Pacific and Puget Sound Shore Railroad Company the sum of \$258,119.90, exclusive of betterments and improvements placed thereon, the cost of such line, however, is included in the original cost of the line from Pasco to Tacoma, and Meeker to Stuck Junction hereinbefore set out.

That said portion of the main line of the Northern Pacific Railroad Company extending from Stuck Junction to Seattle was constructed by the Puget Sound Shore Railroad Company at a cost of \$692,906.15, exclusive of betterments and improvements placed thereon subsequent to March 31st, 1884.

That between the 31st day of March, 1884, and September 16th, 1896, there was expended for betterments and improvements on the said line between Meeker and Seattle, the sum of \$162,217.15.

That subsequent to 1900 a new line was constructed between Seattle and Argo, at a cost of \$248,573.74, and a double track laid from Auburn to Seattle at a cost of \$290,352.90.

That improvements and betterments placed on said track from

Meeker to Argo, subsequent to September 16th, 1896, have been charged to the said Pacific division and improvements and betterments on that portion between Argo and Seattle have been, since said last mentioned date, charged to the Seattle division, which are hereinafter set out.

No. 9.

That that portion of the main line extending from Seattle to Sumas was constructed by the Seattle Lake Shore and Eastern Railway Company between the years 1888 and 1891, and said last named company under the name of the Spokane and Seattle, also constructed the line of road from Spokane to Davenport and constructed what is known as the Snoqualmie branch, extending from Woodinville Junction to North Bend. That said Seattle Lake Shore and Eastern Railway Company was organized with a capital stock of \$4,150,000 par value. That it issued its mortgage bonds on the lines herein described in the sum of \$5,675,000.00.

That the Northern Pacific Railroad Company became the purchaser of \$3,162,650 par value of the said capital stock, paying therefor, as shown by their accounting records, \$1,742,003.71, and said Northern Pacific Railroad Company became the purchaser of \$5,670,000 of said mortgage bond issue, paying therefor the sum of \$4,433,713.21. That thereafter the Seattle Lake Shore and Eastern Railway Company defaulted in the payment of interest and a receiver was appointed and the company was reorganized, the Northern Pacific Railroad Company guaranteeing the payment of interest on the bonds at the rate of 4 per cent. per annum and the Northern Pacific Railroad Company became the purchaser at the foreclosure sale of the property of the Seattle Lake Shore & Eastern Railway Company, subject to the payment of the interest on the bonds as aforesaid. That said \$5,670,000 worth of bonds, and said \$3,162,650 par value of stock is now held by the Northern Pacific Railway Company as a muniment of title, the title of the Northern Pacific Railway Company to said property being subject to \$5,000 worth of bonds outstanding, bearing interest at 4 per cent. per annum.

No. 10.

That that portion of the branch line of the Northern Pacific Railway Company, known as the Lake Washington belt line, extending from Woodinville Junction to Black River Junction, was originally constructed by the Northern Pacific & Puget Sound Shore Railroad Company, about the year 1891, but owing to engineering difficulties being encountered, a continuous line was not constructed.

That said Northern Pacific & Puget Sound Shore Railroad Company expended thereon the sum of \$590,760.96.

That subsequently said road was practically abandoned, the rails being removed, and said Northern Pacific & Puget Sound Railway Company allowed salvage from rails, etc., amounting to \$45,833.15, leaving a balance of \$544,927.81 original cost. That subsequent to the

year 1901, the Northern Pacific Railway Company constructed a line between Kirkland Junction and Black River Junction at a cost, exclusive of betterments and improvements charged to the Seattle division, of \$576,878.21. That said Northern Pacific & Puget Sound Shore Railroad Company was a subsidiary corporation of the Northern Pacific Railroad Company.

No. 11.

That that portion of the branch line of the Northern Pacific Railway Company known as the Palouse & Lewiston branch, extending southerly from Marshall Junction to the Idaho line, consisting of 110.26 miles, was constructed by the Spokane & Palouse Railroad Company, a subsidiary corporation to the Northern Pacific Railroad Company. The said Spokane & Palouse Railroad Company was organized with a capital stock of \$1,000,000.00, par value. It constructed said line from moneys loaned or advanced to it by the Northern Pacific Railroad Company, at a total cost, up to the time the construction account was closed, and the line turned over to the Northern Pacific Railroad Company, of \$1,729,116.77, and the same cost the Northern Pacific Railroad Company, as shown by its accounting records, down to the 16th day of September, 1896, the sum of \$2,062,416.68. That betterments and improvements on said division subsequent to the 16th day of September, 1896, have been charged to the Idaho division and are not otherwise apportioned and are hereinafter referred to. That as before stated the line herein mentioned was constructed by the Spokane & Palouse Railroad Company with moneys advanced or loaned to it by the Northern Pacific Railroad Company; that in the latter part of the year 1887, the Spokane & Palouse Railroad Company issued its first mortgage bonds in the sum of \$1,766,000.00 and delivered the same to the Northern Pacific Railroad Company between such date and June 30, 1888. That the Northern Pacific Railroad Company disposed of such bonds to the public, such bonds bringing a premium in excess of \$500.00. That upon the reorganization and acquisition of the Northern Pacific Railroad Company by the Northern Pacific Railway Company in 1896, said bond issue was surrendered by the holders thereof to the Northern Pacific Railway Company and new bonds of the reorganized company issued to such holders in accordance with the terms of said agreement.

No. 12.

That that portion of the branch line operated by the Northern Pacific Railway Company, extending from Cheney to Coulee City, a distance of 108 miles, was built by the Central Washington Railroad Company, a subsidiary corporation of the Northern Pacific Railroad Company, between the years 1890 and 1893, at a cost of \$1,958,195.06.

That the Northern Pacific Railroad Company advanced to the Central Washington Railroad Company moneys with which to construct said road.

That the Central Washington Railroad Company issued its bonds in the sum of \$2,150,000, and delivered the same to the Northern Pacific Railroad Company, and the Northern Pacific Railroad Company disposed of \$1,750,000 of said bond to the public, realizing 92.5 per cent. on the face value thereof, retaining in its treasury \$400,000 worth of such bonds. That in addition to the sum of \$1,958,195.06, it has spent for improvements \$4,073.63, making a total cost as shown by the accounting records to the year 1896 of \$1,902,268.69. That such portion of the branch line extending from Coulee Junction to Adrian was constructed by the Northern Pacific Railway Company about the year 1901 to 1903, at a cost of \$512,653.94.

That the betterments and improvements placed on that portion of the line from Cheney to Coulee City since 1896 and the betterments and improvements on the remainder of the said line since the same was turned over to the operating department, have been charged to the Idaho division, and have not been otherwise apportioned, and said expenditure is hereinafter set out.

No. 13.

That that portion of the branch line of the Northern Pacific Railway Company, extending from Sunnyside Junction to Grandview, was constructed by the Northern Pacific Railway Company about the year 1903, and the same cost, from Sunnyside Junction to Sunnyside, the sum of \$182,539.57, and that portion of the line from Sunnyside to Grandview has been charged to betterments and improvements on the Idaho division, which betterments and improvements are hereinafter set out.

No. 14.

That that portion of the branch line of the Northern Pacific Railway Company extending from Cle Elum to Ronald and known as the Rosslyn branch, being 5.41 miles in length, was constructed by the Cle Elum Railroad Company, about the year 1890, at a cost to the Cle Elum Railroad Company of \$216,719.42, exclusive of betterments and improvements, charged to betterments and improvements, between the time when the same was turned over to the operating department, and the date of the re-organization of the Northern Pacific Railway Company in 1896, which improvements and betterments amounted to the sum of \$17,657.41, making a total cost down to September, 1896, of the sum of \$234,376.83, and that all improvements and betterments since that date have been charged to the Pacific division, which betterments and improvements are hereinafter set out.

That the Cle Elum Railroad Company is a subsidiary corporation of the Northern Pacific Railroad Company, having a capital stock of \$300,000, and having issued its bonds, which were turned over to the Northern Pacific Railroad Company in the sum of \$68,000.

That on the 1st day of May, 1886, and prior to the construction of said road the Northern Pacific Railroad Company secured a lease

for said road for the term of 999 years, and upon the reorganization of said Company in September, 1896, the Northern Pacific Railway Company became the owner of said property in the reorganization.

No. 15.

That that portion of the branch line of the Northern Pacific Railway Company extending from Kanaskat to "End of Track," consisting of 14.79 miles, was constructed by the Green River & Northern Railroad Company, between the years 1888 and 1890. That said Green River & Northern Railroad Company was a subsidiary corporation of the Northern Pacific Railroad Company, having a capital stock of \$424,000.00, cash value. That said railroad cost the Green River & Northern Railroad Company and the Northern Pacific Railroad Company down to September, 1896, including betterments and improvements the sum of \$424,284.09, and on or about the year 1901 the Northern Pacific Railway Company built an addition to the said line at an expenditure of \$85,146.64. That betterments and improvements placed upon said property since 1896, other than the amount expended for such extension, have been charged to the Pacific division, and are not otherwise apportioned, which betterments and improvements on said Pacific division are hereinafter set out. That the said road was built with moneys advanced to the Green River & Northern Railroad Company by the Northern Pacific Railroad Company and upon completion the said Green River & Northern Railroad Company issued its mortgage bonds on said road for the sum of \$375,000.00 and delivered the same to the Northern Pacific Railroad Company and the same were disposed of by the Northern Pacific Railroad Company to the public. That upon the reorganization of the said company in 1896, the holders of said bonds surrendered the same to the reorganized company and accepted in lieu thereof the bonds of the reorganized company. The capital stock of the said Green River & Northern Railroad Company, amounting to \$424,000.00, was turned over to the Northern Pacific Railway Company and is held by it as a muniment of title.

No. 16.

That those portions of the branch line of the Northern Pacific Railway Company, extending from Burnett to Pittsburg, a distance of 3.53 miles, and that portion known as the Wilkenson branch, extending from Cascade Junction to Carbonado, a distance of 7.51 miles, that portion of said line last mentioned extending to Wilkenson, a distance of 1.98 miles; that portion of the line extending from Carbonado to Fairfax, a distance of 7.12 miles, and that portion of the line known as the Crocker branch, extending from Crocker to Carbonado, and that portion of the line known as the Orting branch, extending from Orting to "End of Track," at the Puyallup river, a distance of 7.64 miles, cost, including betterments and improvements, down to September, 1896, the sum of \$750,000.00. That since the 16th day of September, 1896, betterments and improvements on said line

have been charged to the Pacific division and which betterments and improvements are hereinafter set out.

That the Northern Pacific & Cascade Railroad Company was organized with a capital stock of \$225,000.00, and was a subsidiary corporation of the Northern Pacific Railroad Company; that the Northern Pacific Railroad Company advanced the money to build said lines; that said Northern Pacific & Cascade Railroad Company owned the line extending from Tacoma to Wilkeson and that it built the Burnett branch, the Crocker branch, the Fairfax branch, the branch extending from Orting to the Puyallup River and the branch extending from Crocker to Doty; that it issued its mortgage bonds in the sum of \$388,000.00, and turned the same over to the Northern Pacific Railroad Company and the Northern Pacific Railroad Company disposed of said bonds. Thereafter in 1889 the Northern Pacific Railroad Company delivered its consolidated bonds to the amount of \$208,000.00, and in 1893 to the amount of \$180,000.00, to the holders of the bonds of the Northern Pacific & Cascade Railroad Company and received said bonds of \$388,000.00, and they are now owned by the Northern Pacific Railroad Company and held by the trustee as a muniment of title. Thereafter and upon the reorganization of the said Northern Pacific Railway Company in 1896, the consolidated mortgage bonds were surrendered to the reorganized company and the reorganization company issued its bonds in exchange therefor. All bonds surrendered to the reorganized company as in this finding stated and for which the reorganized company delivered in exchange therefor, the bonds of the reorganized company were exchanged as follows: for each \$1,000.00 worth of bonds the Northern Pacific Railway Company delivered \$665.00 worth of the Northern Pacific Railway Company general line of 3 per cent. bonds and \$625.00 of preferred stock of the Northern Pacific Railway Company, making a stock and bond exchange of \$1,290.00 stock and bonds for each \$1,000.00 stock and bonds so taken up.

No. 17.

That those portions of the branch lines known as the Olympia branch, extending from Lakeview to Black River, near Gate, the Gray's Harbor branch, extending from Centralia to Ocosta, the Cosmopolis branch, extending from Cosmopolis Junction to Cosmopolis, the South Bend branch, extending from Chehalis to South Bend, consisting of 167.83 miles, were constructed by the United Railroads of Washington, a subsidiary corporation to the Northern Pacific Railroad Company, and cost, including betterments and improvements down to the month of September, 1896, the sum of \$4,946,513.59. That since said date the betterments and improvements have been charged to the Pacific division and are not otherwise apportioned, which charge is hereinafter set out.

That on the branch lines extending from Aberdeen Junction to Moclips, that portion between Aberdeen Junction and Hoquiam was

built by the Northern Pacific Railroad Company and charged to betterments and improvements on the Pacific division, and is not otherwise apportioned.

That that portion extending from Hoquiam to Moclips was built by the Northern Pacific Railway Company and cost the Northern Pacific Railway Company, up to the time the same was turned over to the operating department, the sum of \$762,187.22.

That that portion of the branch line extending from Elma to Simpson was purchased by the Northern Pacific Railway Company after construction, and the amount expended for the same and in betterments is charged to betterments and improvements on the Pacific division, and is not otherwise apportioned, but is hereinafter set out.

That the United Railroads of Washington was organized with a capital stock of \$4,961,000.00; that the moneys for the construction of said road were advanced by the Northern Pacific Railroad Company from its treasury to the United Railroads of Washington; that the United Railroads of Washington issued its mortgage bonds against the said property for the sum of \$5,298,000.00 and delivered the same to the Northern Pacific Railroad Company and the Northern Pacific Railroad Company disposed of said bonds to the public; that upon the reorganization in 1896, the bonds of the United Railroads of Washington were delivered to the reorganized company and the bonds and preferred stock of the reorganized company were issued and delivered to such bond holders in exchange therefor, on the basis of \$665.00 of general lien 3 per cent. bonds and \$625.00 in preferred stock for each \$1,000.00 worth of such United Railroads of Washington bonds, and the capital stock of said United Railroads of Washington, and such bonds of said company are now held by the Northern Pacific Railroad Company as a muniment of title.

No. 18.

That those portions of the branch line of the Northern Pacific Railway Company extending from Kalama to Vancouver; from Vancouver to Yacolt, was constructed by the Washington & Oregon Railroad Company and the Portland, Vancouver & Yakima Railroad Company, which companies were merged and were afterwards known as the Washington Railway & Navigation Company. The Washington Railway & Navigation Company being a subsidiary corporation of the Northern Pacific Railroad Company, and said branch lines cost, down to the time the same were turned over to the operating department of the Northern Pacific Railway Company, according to the accounting records of the Northern Pacific Railway Company, the sum of \$2,103,663.83.

No. 19.

That that portion of the branch lines of the Northern Pacific Railway Company, extending from Everett to Snohomish, was constructed by the Everett & Monte Cristo Railway Company and was sold by

the said company in the year 1901, to the Northern Pacific Railway Company for the sum of \$750,000, and that portion of the branch line extending from Hartford Junction to Monte Cristo was purchased from the Everett & Monte Cristo Railway Company in the year 1903 by the Northern Pacific Railway Company for the sum of \$512,412.89. That betterments and improvements on the two branches last hereinbefore described, since the said lines were purchased by the Northern Pacific Railway Company, have been charged to the Seattle division, which betterments and improvements are hereinafter set out.

No. 20.

That that portion of the branch line extending from Arlington to Darrington was constructed by the Northern Pacific Railway Company about the year 1901, and cost, down to the time the same was turned over to the operating department, the sum of \$546,684.93, and that betterments and improvements on said line, since the same was turned over to the operating department, has been charged to the Seattle division and not otherwise apportioned, which betterments and improvements are hereinafter set out.

No. 21.

That that portion of the branch line extending from Wickersham to Bellingham was constructed by the Bellingham Bay & Eastern Railroad Company and was purchased by the Northern Pacific Railway Company in the year 1906, and cost the Northern Pacific Railway Company the sum of \$632,400.11.

No. 22.

That at the time of the commencement of this action the Washington & Columbia River Railway Company was a separate corporation, the capital stock being owned by the Northern Pacific Railway Company. That since said time the said line has been taken over by the Northern Pacific Railway Company and the same is now owned by it and operated as a part of its system.

No. 23.

That the branch line of the Northern Pacific Railway Company known as the Washington & Columbia River Railroad Company, consists of a line extending from Hunt's Junction to Eureka Junction, and Pleasant View, from Eureka Junction through Walla Walla to Dayton, and to Tracy, and a line extending southerly from Hunt's Junction to the Washington-Oregon Boundary, and from Hunt's Junction to Wallula, consisting of 123.91 miles.

The said road cost the Washington & Columbia River Railway Company, exclusive of right-of-way and real estate and any allowance for legal and general expense, and discount on bonds, and exclusive of equipment, the sum of \$2,156,079.25.

That the accounting records of the Northern Pacific Railway Com-

pany show said line to have cost, down to July 1st, 1907, the sum of \$5,029,887.14, including equipment and real estate.

No. 24.

That that portion of the branch line operated by the Northern Pacific Railway Company, and known as the Port Townsend Southern Railway Company, was constructed by and is still owned by the Port Townsend Southern Railway Company, said Port Townsend Southern Railway Company is a subsidiary corporation of the Northern Pacific Railway Company, and the capital stock of said Port Townsend Southern Railway Company being owned by the Northwestern Improvement Company, a subsidiary corporation of the Northern Pacific Railway Company.

That said Port Townsend Southern Railway Company is in two sections, one section thereof extending from Olympia to Tenino, being 15 miles in length, and the other section extending from Port Townsend to Quillcene, and being 26.2 miles in length.

That the Commission has been unable to find any accounting records showing the cost of construction on such branch line, but based upon an inspection and estimate it is estimated that the same cost the Port Townsend Southern Railway Company, exclusive of its equipment, the sum of \$642,774.37.

No. 25.

That since September, 1896, the said main and branch lines herein before set out have been improved by bank widening, bridge filling, erection of structures and general improvements to the lines, which improvements as hereinbefore stated, have been charged to the different operating divisions along said line.

That the improvements and betterments so charged on the Idaho division in the state of Washington, amount to the sum of \$1,771,325.76.

That the improvements and betterments charged to the Pacific division since September, 1896, amount to the sum of \$3,540,673.88.

That the improvements and betterments charged to the Seattle division since September, 1896, amount to the sum of \$1,010,079.29.

Making a total improvements and betterments since 1896 of the sum of \$6,322,078.93.

No. 26.

That in addition to the amounts herein before set out, the Northern Pacific Railway Company has expended for the purchase of real estate, right-of-ways and terminal grounds, and filling and improving the same, in the city of Tacoma, \$660,558.15; for the purchase of real estate at Yardley, \$20,105.16; for the purchase of tide lands and terminals, grading and constructing side tracks, construction of Seattle tunnel and station not hereinbefore set out or otherwise apportioned, \$3,704,068.25; for the purchase of the Bayside line in Everett and expenses on Everett Dock property, \$19,898.79; for the purchase of real estate in Fairhaven, \$5,005.90; for the purchase of the San Fran-

cisco Railway & Navigation Company's line in Seattle, \$482,121.42, and the records show a further expenditure undistributed of \$236,305.63.

And for purchasing right-of-way during the years 1906 and 1907, for widening the line in Tacoma from Old Town to the Smelter, \$320,096.00.

No. 27.

That the accounting records of the Northern Pacific Railway Company show all sums that have been expended on the entire system irrespective of whether the same is now in existence or not, for equipment, without allowing credit for destroyed or worn out equipment, and such total cost has been distributed to the state of Washington on a locomotive and car mileage basis, and on such distribution the records show there is chargeable to the state of Washington for equipment, the sum of \$11,480,936.24.

No. 28.

That the accounting records of the Northern Pacific Railway Company show that there was paid for discounts, commissions, etc., after the year 1875, the sum of \$18,684,005.16; and there was charged on such accounting records for discount and commission, in addition to the sum above mentioned, directly to the lines in the state of Washington, the sum of \$2,100,275.49, which sum of \$18,684,005.16 being distributed to the state of Washington based on the ratio of the construction expenditures in Washington to the total capital equipment and expenditures of the system to August, 1896, amount to a total sum of \$6,265,982.73, chargeable to the lines in the state of Washington, which sum includes said sum of \$2,100,275.49.

No. 29.

That a reasonable and fair allowance for engineering expenses would be three and one-half per cent. of the cost of reproducing the grading, tunnels, bridges, trestles, culverts, ties, rails, track fastenings, frogs and switches, ballast, track laying and surfacing, fencing, crossings, cattle guards and signs, interlocking and signal apparatus, telegraph lines, transportation department buildings, shops, round houses, turn tables, road department buildings, shop machinery and tools, water stations, fuel stations, storage warehouses and miscellaneous structures.

That a reasonable and fair allowance for legal and general expenses would be one per cent. on the items mentioned in connection with engineering expenses, together with one per cent. on the amount paid out for taxes during construction.

That a reasonable and fair allowance for interest during construction would be seven and one-half per cent. of the items last hereinbefore mentioned, plus the amount necessary for section equipment, legal and general expenses, costs of engineering and the value of the right-of-way and terminals.

No. 30.

That in order to reproduce the lines hereinbefore mentioned as owned and operated by the Northern Pacific Railway Company, including the Washington & Columbia River Railway Company and the Port Townsend Southern Railway Company in the condition in which the same were on the 30th day of June, 1906, considering the improvements and structures as new, it would be necessary to expend for engineering, superintendence, clearing, grubbing, grading, construction of tunnels, construction of bridges, trestles, culverts, laying of ties and rails, track fastenings, frogs and switches, ballast, track laying, surfacing, fencing, right-of-way, snow fences, sheds, crossings, cattle guards and signs, telegraph lines, station buildings and fixtures, engine houses, turn tables, engine and car shops, shop machinery and tools, water stations, fuel stations, stock yards, interlocking and signal apparatus, docks and wharves, coal bunkers and ferries, and inclines, section and tool houses, miscellaneous structures, legal and general expenses, interest during construction and for stores on hand, but not including right-of-way, terminal grounds and equipment, the sum of \$61,680,340.75.

No. 31.

That of the bridges, trestles and culverts along said line, wooden bridges would depreciate materially, while iron bridges but slightly, that the present value of the bridges, trestles and culverts, allowing for the depreciation, is approximately 84.7 per cent. of their value new.

That the ties would have depreciated so that their present value is 50 per cent. of their value new.

That the rails, track fastenings, frogs and switches have depreciated so that the present value is approximately 80 per cent of their value new.

That the fencings, crossings, cattle guards and signs along the right-of-way have depreciated so that the present value is approximately 55 per cent. of their value new.

That the snow protection has depreciated so that its present value is approximately 72 per cent. of its value new.

That the present value of the telegraph lines is approximately 75 per cent. of its value new.

That the present value of the station buildings and fixtures is approximately 81.5 per cent of their value new.

That the present value of the engine houses and turn tables is approximately 68.2 per cent of their value new.

That the present value of the engine and car shops is approximately 66.4 per cent of their value new. That the present value of the shop machinery and tools is approximately 65 per cent. of their value new.

That the present value of the water stations is approximately 65 per cent. of their value new.

That the present value of the fuel stations is approximately 77.5 per cent. of their value new.

That the present value of the stock yards is 45.5 per cent of their value new.

That the present value of the interlocking apparatus is 85 per cent. of their value new.

That the present value of the docks and wharves and coal bunkers is 75 per cent of their value new.

That the present value of the section and tool houses and miscellaneous structures is approximately 61 per cent. of their value new. That the cash market value of the said property on the 30th day of June, 1906, not including real estate, terminal grounds and equipment, based solely on the cost of reproduction, was the sum of \$55,475,-827.25.

No. 32.

That the locomotives assigned to and used upon the lines of the Northern Pacific Railway Company, in the state of Washington, cost new, the sum of \$3,689,522.18.

That since the purchase of said locomotives, locomotives have advanced in price, and it would cost to reproduce the same new the sum of \$4,242,950.51.

The said locomotives have been in use an average of ten years. That there would be an annual depreciation on such locomotives, making due allowance for salvage while in use of approximately 3.6 per cent. That the present cash market value of said locomotives is the sum of \$2,715,488.33.

That the original cost of the passenger coaches and equipment of the lines owned and operated by the Northern Pacific Railway Company in the state of Washington, is the sum of \$1,598,184.34.

That it would cost to reproduce said passenger equipment new as of the 30th day of June, 1906, the sum of \$1,837,911.98.

That such equipment has been in use an average of 11.1 years, with an annual depreciation of approximately 3.6 per cent, and that the present cash market value of such passenger equipment is the sum of \$1,102,766.43.

That the freight equipment properly assignable to the state of Washington, used by the Northern Pacific Railway Company, cost \$5,665,563.95. That it would cost to reproduce the same new, \$8,040,-254.90.

That such freight equipment has been in use an average of 8.2 years, with an annual depreciation of approximately 3.6 per cent., and that the present depreciated value of such freight equipment is the sum of \$5,668,379.72.

That the work and miscellaneous equipment properly assignable and chargeable to the state of Washington, cost originally the sum of \$524,850.

That it would cost to reproduce the same new the sum of \$603,-

578.55. That the same has been in use an average of eight years, with an annual depreciation of approximately 3.6 per cent., and the present market value thereof is approximately the sum of \$425,522.88, making a total present cash value of all equipment properly chargeable and assignable to the state of Washington, used by the Northern Pacific Railway Company on any and all of the lines in the state operated by it, of the sum of \$9,677,946.87.

No. 33.

That in order to reproduce the right-of-way used for railroad purposes it is necessary to pay, in addition to the market value of the land taken, prices ranging from such market value to 500 per cent. in excess thereof, to cover consequential damages to the land not taken and because of the necessities of the railway company to have the particular land sought.

No. 34.

That it would cost to reproduce the right-of-way and terminals of the Northern Pacific Railway Company, used by it for railroad purposes and such as will be necessary for its use in the immediate future, the sum of \$32,862,872.00, which sum is divided along the line of the Northern Pacific Railway Company as hereinafter set out.

That the Northern Pacific Railway Company received a grant from the United States for right-of-way purposes across public domain, and lands owned by the United States, 400 feet in width, along its main line. That at the time of such grant and of the construction of the main line large portions of the territory along the main line of the said railroad was public lands belonging to the United States, and the said Northern Pacific Railway Company thus secured a strip for right-of-way purposes 400 feet in width. That such strip 400 feet in width is not used by the said railroad company for right-of-way purposes nor is the same necessary for the use of said road or such as will be anticipated in the immediate future for railroad purposes, and that a strip of land 50 feet in width on either side of the center line of its main track, excepting through the towns and cities, is ample for the needs of said railroad company and is all the land that said company will use for railroad purposes, and that through the incorporated towns and cities the full width owned by the railroad company for right-of-way purposes has been allowed.

That in order to reproduce the right-of-way necessary for the use of the Northern Pacific Railway Company, along its main line, in the county of Spokane, excluding therefrom the property used by it in the corporate limits of the city of Spokane, would cost the sum of \$102,835.00.

That in order to reproduce the property owned and used by the Northern Pacific Railway Company along its main line in the county of Lincoln, and such as will be necessary for its immediate future use, would cost \$65,419.00.

That to reproduce the real estate and right-of-way along the main line of the said railroad company in the county of Adams, would cost the sum of \$147,099.00.

That to reproduce the real estate and right-of-way along the main line of the said railroad in Franklin county, would cost the sum of \$62,720.00.

That to reproduce the right-of-way and terminals along the main line of the said railroad in Benton county, would cost the sum of \$136,530.00.

That to reproduce the right-of-way and terminals of said railroad along its main line in Yakima county, would cost the sum of \$910,854.00.

That to reproduce the right-of-way and terminals along the main line of said railroad in Kittitas county, would cost the sum of \$179,921.00.

That to reproduce the right-of-way along the main line of said road from the boundary line between Kittitas and King county to Auburn via. Palmer Cut Off, from the southern line of King county to the city limits of Seattle, and from the northern boundary line of the city of Seattle to the north line of King county, would cost the sum of \$734,114.00.

That to reproduce the right-of-way along the main line in Snohomish county would cost the sum of \$183,200.00.

That to reproduce the right-of-way along the main line in Skagit county would cost the sum of \$145,281.00.

That to reproduce the right-of-way along the main line in Whatcom county would cost the sum of \$37,906.00.

That to reproduce the right-of-way and terminals along the main line in Pierce county, exclusive of the property in the city of Tacoma, would cost the sum of \$241,848.00.

That to reproduce the right-of-way and terminals in the county of Thurston, along the main line, would cost \$25,061.00.

That to reproduce the right-of-way and terminals along the main line in Lewis county, would cost \$233,834.00.

That to reproduce the right-of-way and terminals along the main line in the county of Cowlitz, would cost \$314,600.00.

No. 35.

That to reproduce the right-of-way and terminals along the branch line in Spokane county, extending from Marshall Junction to the Spokane-Whitman county boundary line, and northerly from Cheney to Spokane-Lincoln county boundary line, would cost the sum of \$68,724.00.

That to reproduce the right-of-way and terminals along the branch line in Lincoln county would cost \$138,065.00.

That to reproduce the right-of-way along the branch lines in the county of Douglas, would cost \$9,871.00.

That to reproduce the right-of-way along the branch lines in Franklin county would cost the sum of \$7,738.00.

That to reproduce the right-of-way along the branch lines of the Northern Pacific Railway Company in Walla Walla county, including the Washington & Columbia River Railway Company, would cost the sum of \$270,060.00.

That to reproduce the right-of-way along the branch lines in Columbia county, would cost the sum of \$19,816.00.

That to reproduce the right-of-way along the branch lines in Yakima county, would cost the sum of \$33,014.00.

That to reproduce the right-of-way along the branch lines in Kittitas county, would cost the sum of \$9,348.00.

That to reproduce the right-of-way along the branch lines in Whitman county, would cost the sum of \$315,032.00.

That to reproduce the right-of-way and terminals along the branch line in King county, excluding all property in the city of Seattle, would cost the sum of \$268,668.00.

That to reproduce the right-of-way and terminals along the branch lines in Snohomish county, excluding therefrom all property in the city of Everett, the sum of \$170,869.00.

That to reproduce the right-of-way and terminals along the branch lines in Whatcom county, excluding all property and terminals in the city of Bellingham, would cost \$260,792.00.

That to reproduce the right-of-way and terminals along the branch lines in Pierce county, would cost the sum of \$248,397.00.

That to reproduce the right-of-way and terminals along the branch lines in Thurston county, would cost \$68,350.00.

That to reproduce the right-of-way and terminals along the branch lines in Chehalis county, would cost \$462,128.00.

That to reproduce the right-of-way and terminals along the branch lines in Lewis county, would cost the sum of \$91,450.00.

That to reproduce the right-of-way and terminals along the branch lines in Pacific county, would cost \$97,628.00.

That to reproduce the right-of-way and terminals along the branch lines in Clarke county, would cost \$178,773.00.

That that portion of the branch line known as the Port Townsend Southern Railway Company in Thurston county, would cost to reproduce new, the sum of \$17,506.00.

That to reproduce that part of the line known as the Port Townsend Southern Railway Company in Jefferson county, would cost the sum of \$41,812.00.

No. 36.

That to reproduce the right-of-way and terminal grounds owned by the Northern Pacific Railway Company, used by it for railroad purposes in the city of Spokane, would cost \$5,306,465.00.

That in addition to the property owned by the Northern Pacific Railway Company in the city of Spokane, used by it and necessary to be used by it for railroad purposes, it owns the following described

real estate used by it for commercial purposes, not necessary for its use as railroad purposes, to-wit:—

Lots 1 to 5 inclusive in block 40; lots 1 to 6 inclusive in block 23; lots 1 to 6 inclusive in block 24; lots 1 to 6 inclusive in block 25; lots 1 to 3 inclusive in block 28; and a portion of the south half of blocks 12 to 21 inclusive in Railroad Addition to the city of Spokane, portions of said property being now leased by the Northern Pacific Railway Company to persons and individuals for commercial purposes, which property last above described is of the reasonable value of \$1,194,155.78.

No. 37.

That to reproduce the property owned by the Northern Pacific Railway Company in the city of Everett, used by it or necessary to be used by it for railroad purposes, would cost the sum of \$366,530.00.

No. 38.

That to reproduce the right-of-way and terminal grounds owned by the Northern Pacific Railway Company, used by it for railroad purposes and such as it will need for such purposes in the immediate future, in the city of Tacoma, would cost the sum of \$7,638,006.00.

That in addition to the terminal grounds and right-of-way owned by the said company and included in the valuation above set out, in the city of Tacoma, the Northern Pacific Railway Company owns certain tide land property in the city of Tacoma which is filled and improved and which the said railway company claims to hold for railroad purposes, amounting to 6,503,490 square feet, and 617,500 square feet of tide lands not filled and improved, which the said railway company claims to hold for railroad purposes, but which is not at present used for such, or leased, which said property is shown in yellow on the map hereunto annexed, made a part of these findings and marked Exhibit D.

That in addition to the property above described, the said Northern Pacific Railway Company owns tide land block 51, which tide land block is colored on said tide land map in green, but which property is not now used nor is the same necessary to be used by the said railroad company for railroad purposes in the immediate future.

Said railroad company also owns lots 3 to 19 inclusive, in tide land block No. 62, which is shown upon said map in green, but which said property is not now used nor is the same necessary for the use of the said railroad company in the immediate future.

The said railroad company also owns the following described property, to-wit: Commencing at a point 297 feet northwesterly from the northeast corner of lot 1 in block 66 of Tacoma tide lands, thence northwesterly along the inner harbor line 500 feet more or less to an intersection with a line drawn parallel with the southerly end of what is known as the "Puget Sound Freight Sheds," as the same is now located, thence southwesterly along said last mentioned line 130 feet to a point, thence southeasterly 530 feet to a point 255 feet southwesterly from the place of beginning, and thence northeasterly

255 feet to the place of beginning, containing 100,387 square feet more or less, which said property is not now used nor is the same necessary for the use of said railroad company as operating property in the immediate future.

Said railroad company also owns a portion of tide land block 69, described as follows: Commencing at the southeast corner of said tide land block No. 69 of Tacoma tide lands, thence south 84 degrees 47 minutes twenty seconds, west 150 feet to a point, thence northwesterly 650 feet more or less to an intersection with the inner harbor line 750 feet northwesterly from the place of beginning, thence southeasterly 750 feet to the place of beginning, containing 52,500 square feet more or less, which said property is not now used nor is the same necessary to be used in the immediate future by said railroad company as operating property.

The said railroad company also owns a portion of tide land block 70 of Tacoma tide lands, described as follows: Commencing at a point on the inner harbor line between blocks 70 and 71, thence southwesterly 130 feet to a point, thence southeasterly 750 feet, more or less, to a point on the inner harbor line 820 feet southeasterly from the place of beginning, thence northwesterly 820 feet to the place of beginning, containing 50,700 square feet more or less, which said property is not now used nor is the same necessary to be used in the immediate future by said railroad company for operating purposes.

Said railroad company also owns a portion of tide land block No. 71 of Tacoma tide lands, described as follows: Beginning at the northwest corner of tide land block 71, Tacoma tide lands, thence southerly and at right angles to the inner harbor line 220 feet to a point, thence easterly and parallel with said inner harbor line 60 feet to a point, thence northerly 220 feet more or less to the inner harbor line, thence westerly along said inner harbor line to the place of beginning, containing 13,200 square feet, more or less, which said property is not now used nor is the same necessary for the use in the immediate future by the said railroad company for operating purposes.

Said company also owns the following described property, being portion of tide land block 40 of Tacoma tide lands, containing .91 acres, a portion of tide land block No. 50 of Tacoma tide lands, containing 5.49 acres, a portion of diagram No. 1 in section 4, township 20 north of range 3 east containing 3.46 acres, and a portion of diagram No. 1, section 4, township 20 north range 3 east W. M. containing 1.55 acres, particularly described as follows: All the land, upland and tide land, lying between the Northern Pacific right-of-way and the Wheeler Osgood waterway west of a line drawn north 27 degrees 26 minutes and 42 seconds west from a point on the northerly side of the Northern Pacific right-of-way, 930 feet more or less southwesterly from the meander line of lot 7, section 4, township 20, north of range 3 west, which said property is not now used nor is the same necessary to be used in the immediate future by said railroad for operating purposes.

The said railroad company also owns certain uplands in the city of Tacoma described as follows: Commencing at a point on Cliff avenue where a line drawn at right angles to the northerly end of Pacific avenue would intersect the easterly line of Cliff avenue, thence running northwesterly along the easterly side of Cliff avenue to an intersection with the boundary of the property known as the Tacoma High School property, thence northerly and northwesterly along the northern boundary of said Tacoma High School property to an intersection with the northeasterly limits of Cliff avenue, thence following along said boundary of Cliff avenue and such line extended to the south east corner of the Tacoma Mill Company's land as platted on said map, thence northerly along the east line of the Tacoma Mill Company's line 170 feet more or less to an intersection with a line drawn 200 feet southerly and southwesterly parallel with the center line of said railway company's right-of-way, thence southwesterly along the line 200 feet southwesterly from and parallel with the center line of the said railway company's right-of-way to an intersection with the easterly and northerly boundary of Pacific avenue, thence southwesterly along the northern boundary of Pacific avenue, and such line extended to the place of beginning.

That in addition to the property above described, the said railway company owns in the city of Tacoma, certain tide lands filled and improved, which it claims to hold for railroad purposes, but which said property is not used for railroad purposes at this time but is leased for docks, warehouses and other purposes connected with transshipment from the rail lines of the said railway company to water, and from water to such rail lines, amounting to the sum of 1,073,900 square feet. And certain tide lands which the said railway company claims to hold for railroad purposes but which it does not at this time use for such purposes, which is used for commercial purposes not connected with the transshipment from rail to water, amounting to 440,965 square feet, which said property is shown on said Exhibit D in red. And in addition thereto the said railway company owns in the city of Tacoma certain tide lands and uplands which it does not use for railroad purposes and does not claim to hold the same for such purposes, but holds the same strictly for commercial purposes, amounting to the sum of 2,175,539 square feet, and which is shown upon the said Exhibit E in brown.

Said lands so held, owned and shown on said map in yellow, red and brown, and those hereinbefore described as not being used or necessary for the use of said railroad company for operating property, are of the present market value of \$4,980,417.00; and the Commission does further find that the said property last above described is not necessary for the present use of or use in the immediate future by said railway company in the discharge of its duties as a common carrier.

That in addition to the property above described, the Northern Pacific Railway Company owns two tracts in South Tacoma lying

immediately east of Excelsior Park Addition, designated on the Assessor's map of Tacoma as diagram 24, containing 4.25 acres, and diagram 24 containing 6.20 acres, which property is not used nor is the same necessary to be used by the company in the immediate future for operating property.

No. 39.

That to reproduce the right-of-way and terminal grounds owned by the Northern Pacific Railway Company, used by it for railroad purposes, and which it will need for such purposes in the immediate future, in the city of Seattle, would cost the sum of \$11,042,659.93.

In addition thereto the Northern Pacific Railway Company and the Great Northern Railway Company own jointly, terminals in the city of Seattle, now used for railroad purposes, each owning an undivided one-half thereof, and to reproduce the undivided one-half interest of the Northern Pacific Railway Company in such joint property, would cost the sum of \$1,995,516.57.

That in addition to the property hereinbefore described as being owned by the Northern Pacific Railway Company in the city of Seattle, and used by it for railroad purposes, the said railway company owns certain property which it claims to have purchased for and claims to be holding the same for railroad purposes, but which the Commission finds is not necessary for its immediate use for railroad purposes, that is to say:

Tide land blocks

- 111, containing 37,850 square feet,
- 112, containing 188,750 square feet,
- 113, containing 46,000 square feet,
- 116, containing 132,505 square feet,
- 117, containing 518,399 square feet,
- 118, containing 518,585 square feet,
- 119, containing 106,838 square feet,
- 120, containing 61,129 square feet,
- 121, containing 385,494 square feet,
- 122, containing 356,120 square feet,
- 123, containing 317,864 square feet,
- 125, containing 58,000 square feet,

A piece of land west of block 125, containing 48,000 square feet,

A portion of block 126, amounting to 88,030 square feet, 99,000 feet in said block being a part of the right-of-way of said railroad company.

- 128, containing 203,178 square feet,

A portion of 129, amounting to 233,283 square feet, 131,423 square feet of said block being used for right-of-way for railroad purposes.

A portion of block 130, amounting to 163,703 square feet, 153,400 square feet in said block being used for right-of-way purposes.

- 131, containing 178,852 square feet,

A portion of block 134, containing 81,283 square feet, 9,000 square feet of said block being used for railroad purposes.

A portion of block 136, amounting to 356,270 square feet, 18,000 square feet in said block being used for railroad purposes.
137, containing 450,929 square feet,
138, containing 64,680 square feet,
A piece of land south of block 152, containing 60,600 square feet,
159, containing 17,400 square feet,
A portion of block 12-169 B, containing 25,200 square feet, 3,600 feet in said block being used for railroad purposes,
A portion of block 177, containing 30,720 square feet, 7,920 square feet of said block being used for railroad purposes,
D-179, containing 24,000 square feet,
A portion of block 180, containing 30,720 square feet, 5,280 square feet in said block being used for railroad purposes,
181, containing 130,142 square feet,
A portion of block 182, containing 26,400 square feet, 9,600 square feet in said block being used for railroad purposes,
183, containing 24,000 square feet,
186, containing 24,000 square feet,
A portion of block 187, amounting to 21,600 square feet, 14,400 square feet in said block being used for railroad purposes,
A portion of block 188, amounting to 30,720 square feet, 5,280 square feet in said blocks being used for railroad purposes,
189, containing 24,000 square feet,
A portion of block 193, amounting to 30,720 square feet, 5,280 square feet in said block being used for railroad purposes,
A portion of block 194, amounting to 42,800 square feet, 42,800 square feet in said block being used for railroad purposes,
A portion of block 9 in Miner's Addition, amounting to 34,125 square feet, 875 square feet in said block being used for railroad purposes,
A portion of a piece of land lying north of block 9 in Miner's Addition, containing 203,150 square feet, 39,600 square feet of which piece is used for railroad purposes,
Tide land block 198½, containing 225,200 square feet,
Portions of tide land blocks 365, 370, and 366, amounting to 222,300 square feet, 262,700 square feet in said block being used for railroad purposes.

All of which property so owned by said railway company and not being used by it for railroad purposes, or necessary for its use in the immediate future, is of the reasonable value of \$9,250,000.00.

No. 40.

That to reproduce the right-of-way and terminal grounds owned by the Northern Pacific Railway Company and used by it for railroad purposes, in the city of Bellingham, would cost the sum of \$215,330.00.

No. 41.

That the reasonable cash market value of the lands included within the 400-foot strip granted by the United States to the Northern

Pacific Railway Company along its main line, and not used or necessary to be used by it for railroad purposes, is the sum of \$456,602.00, divided as follows:

In the county of Spokane, not including any property within the corporate limits of the city of Spokane, the sum of \$81,409.00;

In the county of Lincoln, the sum of \$8,035.00;

In the county of Adams, the sum of \$44,524.00;

In the county of Franklin, the sum of \$4,709.00;

In the county of Benton, the sum of \$35,320.00;

In the county of Yakima, the sum of \$106,244.00;

In the county of Kittitas, the sum of \$64,028.00;

On the branch line extending from the Snake River to Hunts Junction, being in Walla Walla county, the sum of \$5,025.00;

In the county of Pierce, on the main line, \$70,979.00, and on the Buckley branch, \$36,329.00.

No. 42.

That the Northern Pacific Railway Company, through the eastern portion of the state of Washington, traversed a rich agriculture section, producing annually large quantities of grain and hay, destined for transshipment over the lines of the said railroad company in car load lots, amounting to approximately 21,000,000 bushels of grain annually; large quantities of the wheat or product in flour is carried over the line of the Northern Pacific Railway Company to Tacoma and Seattle, and after arriving at its destination in Tacoma or Seattle is shipped to foreign ports.

That along the line of the Northern Pacific Railway Company in the state of Washington, there are adequate warehouses and facilities for handling, or storage of grain, which warehouses are owned and operated by private individuals as warehouses, but which warehouses add greatly to the facilities for freight shippers, and add value to the railroad line.

That in Tacoma and Seattle the docks and warehouses hereinbefore mentioned, whether the same are owned by the Northern Pacific Railway Company or by private individuals, add value to the line by reason of the fact that such facilities are sufficient and adequate for the transshipment of freight consigned from the line of the railroad to water and from steamboat line to the said railroad line.

No. 43.

That the Northern Pacific Railway Company is the owner of the capital stock of the Northwestern Improvement Company. That the Northwestern Improvement Company is the owner of large deposits of coal lands in the vicinity of Rosslyn and Clealum and other portions of the state and contiguous to the Northern Pacific Railway Company's lines, and has developed very valuable coal mines along the Northern Pacific Railway Company's lines. That said coal mines

as now developed are in close proximity to the summit of the Cascade range of mountains and in transporting the coal from the mines to the different points of consumption by the locomotives or the distributing points within the state of Washington, such coal is hauled on the down grade. That the said railway company is to a large extent conducting said coal mines through said subsidiary corporation, the Northwestern Improvement Company, for its own benefit and producing the coal largely for its own consumption. That by reason of the facts aforesaid the said railway company is able to procure and does procure its coal used on its locomotives in the state of Washington at a greatly reduced price over what other roads operating in the state of Washington are able to do, coal being furnished the Northern Pacific Railway Company for the years ending June 30th, 1906, and 1907, respectively at \$1.85 per ton and \$2.096 per ton, whereas the Great Northern Railway Company paid during the same period \$2.77 and \$2.92 per ton, and the Oregon Railroad & Navigation paid during the same period \$3.41 and \$3.80 per ton, the Tacoma Eastern Railway Company paid during said time \$2.68 and \$2.57 per ton, and the Bellingham Bay & British Columbia paid during said time \$3.61 and \$3.93 per ton. That during the year 1907 the Northern Pacific Railway Company paid out for fuel for locomotives used in the state of Washington, approximately \$1,655,000.00.

That by reason of the proximity of the said coal lands to the said line of railroad and by reason of the said road owning and controlling said mines, it adds great value to the lines of the said road within the state of Washington, in that it enables said road to lay down its fuel at the different distributing points along its line, used and consumed by it in the operation of its trains, at greatly reduced cost over other lines operating in the state of Washington.

No. 44.

That since the construction of the line of the Northern Pacific Railway Company through the state of Washington, said company has expended large sums of money advertising and exploiting the resources of the country adjacent to its lines and has encouraged immigration along its lines so that the country adjacent and tributary to its rail lines has a comparatively large population and the density of traffic and the country tributary to its lines are comparatively highly developed, compared with other portions of the state of Washington, which density of traffic and population add value to the said lines.

No. 45.

That the lines of the Northern Pacific Railway Company and particularly the line from Seattle to Sumas, and what are known as the Grays Harbor and South Bend branches, traverse sections of the state producing vast quantities of fir and cedar lumber and cedar shingles, which lumber and shingles furnish a heavy volume of tonnage east bound, traversing the entire main line of the said road.

No. 46.

That the lines of the Northern Pacific Railway Company have been constructed almost entirely from moneys procured and derived from the sale of bonds, the earnings of the road and the sale of its granted lands, and outside of the original expense of incorporating the company, but little money has been paid into the treasury of said railroad company from the sale of its capital stock.

That the said railroad company has at all times since the construction of its lines in the state of Washington, paid the interest on its bonds as the same fell due, excepting for the years 1894 and 1895, which interest was paid in the reorganization agreement set out in Exhibit A, since the organization of said company in 1896, and said company has paid interest on its bonded indebtedness as the same accrued, and in addition thereto has paid dividends on its capital stock of \$155,000,000.00 as follows: For the year 1898, \$3,000,000.00, being 1.94 per cent.; for the year 1899, \$4,600,000.00, being 2.97 per cent.; for the year 1900, \$5,400,000.00, being 3.48 per cent.; for the year 1901, \$6,200,000.00, being 4 per cent.; for the year 1902, \$8,499,946, being 5.48 per cent.; for the year 1903, \$10,074,944.00, being 6.5 per cent.; for the year 1904, \$10,849,989.00, being approximately 7 per cent.; for the year 1905, \$10,850,000, being 7 per cent; for the year 1906, \$10,850,00.00, being 7 per cent.; and for the year 1907, \$10,850,000.00, being 7 per cent.

That on the 30th day of June, 1907, the said Northern Pacific Railway Company had on hand in cash and current assets over and above its current liabilities, approximately \$22,477,458.00, and supplies and material of the value of \$5,889,931.00.

No. 47.

That the total funded indebtedness of the Northern Pacific Railway Company amounts to the sum of \$294,280,100.00. \$107,613,000.00 of which consists of the joint bonds of the Chicago, Burlington & Quincy Railroad Company, which were issued in exchange for Chicago, Burlington & Quincy Railroad stock, the interest on the same being paid by the C. B. & Q. railroad company, the obligation of the Northern Pacific Railway Company being that of a surety or guarantor, is not hereinafter treated as an obligation of said railroad company.

Excluding said sum, the bonded obligation of the Northern Pacific Railway Company amounts to the sum of \$186,667,100.00, made up as follows:

General mortgage bonds of the St. Paul and Northern Pacific Railroad Company falling due in 1923, in the sum of \$8,021,000.00.

The Western Railroad of Minnesota, falling due in 1907, in the sum of \$18,000.00.

Northern Pacific prior lien bonds, falling due in 1997, in the sum of \$105,979,500.00.

Northern Pacific Railway general lien bonds in the sum of \$60,000,000.00, falling due in 2047.

St. Paul & Duluth Division, falling due in 1996, in the sum of \$7,938,000.00.

St. Paul & Duluth Railway Company first mortgage bonds, falling due in 1931, in the sum of \$1,000,000.00.

St. Paul & Duluth second division, falling due in 1917, in the sum of \$2,000,000.00.

St. Paul & Duluth Railway Company, first consolidated mortgage, falling due in 1968, in the sum of \$1,000,000.00.

Taylor Falls & Lake Superior Railroad, first mortgage, falling due in 1914, in the sum of \$210,000.00.

Duluth Short Line Railway, falling due in 1916, in the sum of \$500,000.00.

Minnesota & Duluth Railway first mortgage, falling due in 1907, in the sum of \$600.00.

That during the year 1903 the Northern Pacific prior lien 4 per cent. bonds falling due in 1997, sold in the open market during the months hereinafter stated as follows:

(The first figures given being the lowest price at which such bonds sold, and the second figures being the highest price at which such bonds sold during such month.)

January	102 $\frac{3}{4}$	104
February	103 $\frac{1}{8}$	103 $\frac{3}{4}$
March	102 $\frac{1}{4}$	103 $\frac{5}{8}$
April	101 $\frac{1}{2}$	102 $\frac{7}{8}$
May	101 $\frac{3}{4}$	102 $\frac{1}{2}$
June	101 $\frac{3}{4}$	102 $\frac{1}{2}$
July	99 $\frac{5}{8}$	101 $\frac{1}{2}$
August	99 $\frac{1}{2}$	100 $\frac{7}{8}$
September	100 $\frac{1}{2}$	101 $\frac{1}{8}$
October	100	102 $\frac{3}{4}$
November	101 $\frac{1}{2}$	102 $\frac{5}{8}$
December	102 $\frac{1}{8}$	103

That for the year 1904 the said prior lien bonds sold as follows:

January	101 $\frac{1}{2}$	103 $\frac{3}{4}$
February	102	103 $\frac{3}{8}$
March	102 $\frac{1}{2}$	103 $\frac{3}{4}$
April ..	102 $\frac{3}{4}$	103 $\frac{3}{4}$
May	103 $\frac{5}{8}$	104 $\frac{1}{2}$
June	104 $\frac{1}{2}$	105
July	103 $\frac{3}{4}$	105 $\frac{1}{2}$
August	104 $\frac{7}{8}$	105 $\frac{3}{4}$
September	104 $\frac{5}{8}$	105 $\frac{5}{8}$
October	104 $\frac{1}{4}$	105 $\frac{1}{2}$
November	104 $\frac{3}{4}$	105 $\frac{5}{8}$
December	105	106

And that for the year 1905, the said prior lien bonds sold as follows:

January	104 $\frac{3}{4}$	105 $\frac{7}{8}$
February	105 $\frac{1}{4}$	106
March	105 $\frac{1}{2}$	106 $\frac{3}{4}$
April	105	105 $\frac{3}{4}$
May	105 $\frac{1}{8}$	105 $\frac{1}{2}$
June	105 $\frac{3}{8}$	106 $\frac{1}{8}$
July	105 $\frac{1}{4}$	106 $\frac{5}{8}$
August	105 $\frac{3}{4}$	106 $\frac{1}{4}$
September	105 $\frac{5}{8}$	106 $\frac{1}{8}$
October	104 $\frac{1}{4}$	105 $\frac{3}{8}$
November	103 $\frac{3}{4}$	105 $\frac{1}{2}$
December	104 $\frac{1}{4}$	105 $\frac{5}{8}$

And that for the year 1906, the said prior lien bonds sold as follows:

January	104 $\frac{1}{2}$	106 $\frac{1}{4}$
February	104	105 $\frac{3}{4}$
March	103 $\frac{7}{8}$	105
April	103	104 $\frac{1}{2}$
May	102 $\frac{3}{4}$	104 $\frac{3}{8}$
June	104	105 $\frac{1}{2}$
July	103 $\frac{1}{4}$	104 $\frac{1}{4}$
August	103 $\frac{1}{2}$	104 $\frac{1}{4}$
September	103	104 $\frac{1}{2}$
October	102 $\frac{3}{4}$	103 $\frac{3}{4}$
November	103	104
December	102 $\frac{3}{8}$	103 $\frac{3}{4}$

That for the year 1907, the said prior lien bonds sold as follows:

January	101 $\frac{5}{8}$	102 $\frac{1}{4}$
February	100 $\frac{7}{8}$	102
March	100	101
April	100 $\frac{1}{4}$	102 $\frac{1}{4}$
May	100	102
June	99 $\frac{1}{2}$	101 $\frac{1}{2}$
July	99 $\frac{3}{4}$	100 $\frac{7}{8}$
August	96	100 $\frac{1}{4}$
September	96 $\frac{1}{2}$	99 $\frac{7}{8}$
October	93 $\frac{5}{8}$	99 $\frac{1}{2}$
November	94	98
December	98	100 $\frac{7}{8}$

That during the said time the said \$60,000,000.00 general lien bonds falling due in 2047, sold as follows:

For the year 1903:

January	72 $\frac{1}{8}$	73 $\frac{1}{2}$
February	71 $\frac{1}{8}$	73 $\frac{7}{8}$

March	71½	72¾
April	71	72¼
May	71¼	72⅝
June	70⅞	72¾
July	71	72
August	70⅞	71½
September	70	71
October	70	71½
November	69¾	70½
December	70	71

That for the year 1904, the said general lien bonds sold as follows:

January	70⅝	73
February	70¼	72¼
March	70¾	72
April	71⅞	73
May	72	73
June	71½	74¾
July	74	75⅝
August	74	74¾
September	74	74¾
October	74¾	75¾
November	74¼	75¼
December	75	76

That for the year 1905, the said general lien bonds sold as follows:

January	76¼	78
February	76¾	77¼
March	76¼	77¼
April	76¼	77½
May	75½	77½
June	76	77¾
July	76¾	78½
August	77	77½
September	77	77¾
October	77	78¼
November	76¼	77¾
December	76¾	77¾

That for the year 1906, the said general lien bonds sold as follows:

January	76¾	78½
February	76	77¼
March	76½	77¾
April	76¼	77
May	75	77¾
June	75¾	76¾
July	76	77½

August	75½	76%
September	75¼	76
October	75¼	76½
November	74%	75½
December	73¼	75¼

And that for the year 1907, the said general lien bonds sold as follows:

January	73	74¼
February	71	73
March	70	71
April	69¾	72¼
May	71½	72
June	69	71%
July	70	71%
August	65½	70%
September	67	68%
October	67	69%
November	62½	67
December	65½	69

That during the same time the said St. Paul & Duluth division bonds amounting to the sum of \$7,938,000.00, falling due in 1996, drawing interest at 4 per cent., sold as follows:

For the year 1903:

June	101	...
November	97	98
December	96	...

For the year 1904:

January	97%	...
September	97½	...
August	97¼	...
November	101¼	...
December	98¾	...

For the year 1905:

February	101	...
March	100	...
July	99½	...
September	101½	102
October	101	...
December	100	100¼

For the year 1906:

January	100½	101
June	98	...
July	98	...
December	95	96¼

For the year 1907:

January	95¾	...
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That the Commission has been unable to find any evidence of sales of said St. Paul & Duluth bonds for said years other than those hereinbefore given.

That during the said time the bonds known as the St. Paul & Northern Pacific, falling due in 1923, bearing interest at 6 per cent., amounting to \$8,021,000.00, sold in the open market as follows:

For the year 1903:

January	127	...
February	125	127
April	125	126
August	121	...
October	122	...

For the year 1904:

March	122½	...
October	125	...

For the year 1905:

January	126⅝	...
March	126	...
April	125½	...
September	125½	...
October	125	...

For the year 1906:

March	124	124¾
April	125	...
May	124¾	...
August	122⅞	...
September	125⅝	...
November	123¾	...

For the year 1907:

March	120	...
May	122½	122¾
June	122¾	...
September	116½	...

That the Commission has been unable to find any evidence of any sales having occurred during said years, of said bonds, other than as hereinbefore stated.

That during said time the first mortgage bonds of the St. Paul & Duluth Railroad Company, amounting to \$1,000,000.00, drawing interest at 5 per cent., due in 1931, sold in the open market as follows:

For the year 1903:

July	112¼	...
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For the year 1905:

December	114	...
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For the year 1906:

March	113	...
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For the year 1907:

July	117½	...
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The Commission has been unable to find any evidence of any sales of said last mentioned bonds being made during said years other than as above set forth.

That during the said time the St. Paul & Duluth Railroad Company second mortgage bonds, amounting to \$2,000,000.00, falling due in 1917, bearing interest at 5 per cent., sold in open market as follows:

For the year 1903:

September	105	...
November	106	107
December	107¼	...

For the year 1904:

January	107¾	108¼
April	105½	...
November	107	...

For the year 1905:

February	108	109
April	107¾	108
June	109	...

For the year 1906:

January	109½	...
February	110	...
March	109¾	...
October	108	...
November	107¾	108¼

For the year 1907:

February	108¾	...
May	106½	...
October	100	...

The Commission has been unable to find that any sales of said bonds occurred in the market other than as above set forth.

That the bonds known as the First Consol of the St. Paul & Duluth Railroad Company, amounting to \$1,000,000.00, falling due in 1967, bearing interest at 4 per cent., sold in the open market as follows:

For the year 1903:

January	97	98
February	97	...
March	96½	...
November	96½	...

For the year 1904:

August	96½	...
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For the year 1905:

February	97⅞	101
April	100¼	...
August	100	...
October	100½	...
November	100½	...

For the year 1906:

July	100	...
September	98½	...
October	98½	...

The Commission has been unable to find any evidence of any sales of said mortgage bonds having occurred at other times during said period.

No. 48.

That as before stated, the capital stock of the Northern Pacific Railway Company consists of 1,550,000 shares, of the par value of \$100 per share, making a total capital stock issue of \$155,000,000.00. That said stock has sold in the open market as follows: (The first figures hereinafter given representing the lowest sale during the month, and the second figures as given for that month representing the highest figure at which such stock sold.)

For the year 1905:

April	165	178
May	169½	196
June	181	190
July	187¾	208
August	204	216
September	205¾	214
October	201	212½
November	291½	205½
December	193½	207½

For the year 1906 said stock sold as follows:

January	199	211¼
February	205½	232½
March	206½	223¾
April	193½	223
May	179¾	211⅞
June	191	214
July	190	205½
August	203¼	219½
September	207¾	219
October	208¾	218
November	209½	228
December	179¾	224¾

For the year 1907 the said stock sold as follows:

January	149	189½
February	144½	155%
March	144¼	146%
April	126½	139
May	120	137½
June	119⅞	130¼
July	126	137%
August	113	132%
September	121	134¼
October	100½	132%
November	102½	111%
December	109½	121%

No. 49.

That in addition to the properties hereinbefore set out as being owned by the Northern Pacific Railway Company, said company is the owner of the right to select Government land in lieu of lands relinquished by it to the United States included within its land grant in the state of Washington, amounting to 631,252.88 acres, which right the Commission estimates to be of the reasonable value of \$8.00 per acre.

And, in addition, the Northern Pacific Railway Company owns 1,280,409.5 acres of public land granted to it by the United States, large portions of which lands are unsurveyed and have not yet been examined, and the value is not ascertainable.

That of the entire cost of reproducing the tunnels on the entire system of the Northern Pacific Railway Company, approximately 62.3 per cent. thereof would be expended in the state of Washington.

That to reproduce the bridges on the entire system, 31.6 per cent. would be expended in the state of Washington.

That in order to reproduce the right-of-way and terminals and real estate owned and held by the Northern Pacific Railway Company, on its entire system, for railroad purposes, approximately 56.8 per cent. thereof would be expended within the state of Washington.

No. 50.

That grading undergoes what is ordinarily termed seasoning and appreciates for a number of years after construction, such appreciation, however, is included in the present market value of the line hereinbefore given.

No. 51.

That the Great Northern and the Northern Pacific Railway Company jointly, constructed a passenger station building in the city of Seattle, said station building costing, exclusive of the real estate, the sum of \$549,633.39.

That the same was erected and constructed in the years 1904 and 1905. That it would cost the Northern Pacific Railway Company to

reproduce its one-half interest in said station buildings, exclusive of real estate upon which the same is situate, the sum of \$280,000.00, which sum is included, however, in the cost of reproduction hereinbefore set out, and the market value herein set out.

No. 52.

That for the sake of brevity the words interstate freight and interstate tonnage and state freight and state tonnage are defined and used as follows:

Interstate freight or interstate tonnage is freight or tonnage that originates on the line of the said road within the state of Washington, passing over the lines within the state and over the lines of said road beyond the limits of the state, or, freight originating outside the state of Washington, destined to points within the state and passing over the lines without the state and over the lines within the state of Washington; or, freight originating outside the state of Washington, destined to points without the state, passing over the lines of the said railroad without the state and over the said lines within the state; or, freight originating within the state of Washington destined to points within the state of Washington, but passing over the lines of the said railroad both within and without the state.

State freight or tonnage as hereafter used is freight originating on the lines of the railroad within the state of Washington destined to points within the state of Washington, and passing over the lines of the said railroad wholly within the state.

Interstate passengers are passengers travelling on a continuous contract with said railroad company over its lines both within and without the state.

State passengers are passengers travelling over the said line on continuous contracts on the lines wholly within the state of Washington.

No. 53.

That for the fiscal year ending June 30th, 1905, the Northern Pacific Railway Company carried over its lines in the state of Washington, 5,294,190 tons, constituting 1,093,238,421 tons of freight carried one mile over its said lines.

That for the year ending June 30th, 1906, the said company carried over its lines in the state of Washington, 7,152,234 tons, constituting 1,390,064,467 ton miles.

And for the year ending June 30th, 1907, the said company carried over its said lines within the state, 7,954,873 tons, constituting 1,392,894,577 ton miles.

That of the said tons carried one mile, approximately 31 per cent. thereof was state freight and approximately 69 per cent. thereof was interstate freight and tonnage.

That of said ton miles of freight carried over the lines in the state of Washington, approximately 21.02 per cent. thereof was grain, in-

cluding wheat, oats, flour, barley, feed and flax, and of which ton miles of grain 63.04 per cent. thereof was state tonnage and 36.96 per cent thereof was interstate tonnage. That said state grain was hauled an average distance of 255.5 miles and that said interstate grain was hauled an average distance of 561.8 miles, 387.3 miles of which was over the lines within the state of Washington and 174.5 miles of which was over the lines of said company outside of the state of Washington.

That of said ton miles so carried as aforesaid, approximately 42.18 per cent. thereof was lumber, of which lumber 6.33 per cent. was state and 93.67 per cent. was interstate. That the average distance hauled of such lumber was state 110.9 miles, interstate 1488 miles of which 1060.8 miles was over the lines of the said road without the state and 427.2 miles was over the lines of said road within the state.

That of said ton miles so carried as aforesaid, 3.67 per cent. thereof consisted of logs and other forest products, of which 89.88 per cent. was state freight and 10.12 per cent was interstate freight, and of which the state freight was hauled an average distance of 26.2 miles and the interstate portion thereof 238.1 miles, 144.2 miles of which was over the lines of said road outside the state of Washington and 93.9 miles of which was over the lines of said company within the state of Washington.

That of said ton miles so carried as aforesaid, 5.14 per cent. thereof consisted of coal, of which 75.03 per cent. was state tonnage and 24.97 per cent. was interstate tonnage. That said state tonnage was hauled an average distance of 84 miles and said interstate coal an average distance of 262.9 miles, 79.4 miles of which was over the lines of the said company outside the state of Washington and 183.5 miles of which was over the lines of the said company within the state of Washington.

That of said ton miles so moved, 1.26 per cent thereof consisted of iron and steel articles, of which 11.20 per cent. thereof was state freight and moved an average distance of 90.4 miles, and 88.80 per cent. thereof was interstate freight and moved an average distance of 1047.6 miles, 716.5 miles of which was over the lines of said company without the state of Washington and 331.1 miles was over the lines of the said company within the state.

That of said ton miles so moved as aforesaid, .55 per cent. thereof consisted of steel rails, of which rails 7.56 per cent. was state freight and moved an average distance of 84.4 miles, and 92.44 per cent. thereof was interstate freight and moved an average distance of 1130 miles, 770.9 miles of which was hauled over the lines of the said company without the state and 359.1 miles of which was hauled over the lines of the said company within the state.

That of said ton miles so moved as aforesaid, 1.16 per cent. thereof consisted of live stock, of which 31.83 per cent. was state freight and

moved an average distance of 175.9 miles, and 68.17 per cent. thereof was interstate freight and moved an average distance of 780 miles, 535.6 miles of which was over the lines of said company without the state and 244.4 miles was over the lines of said company within the state.

That of the said ton miles of freight so moved as aforesaid, 2.25 per cent. thereof consisted of hay, of which 77.78 per cent. thereof was state freight and moved an average distance of 162.8 miles, and 22.22 per cent. thereof was interstate freight and moved an average distance of 779.09 miles, 413 miles of which was over the lines of said company without the state and 366.09 miles of which were over the lines of said company within the state.

That of said ton miles of freight hereinbefore mentioned, .61 per cent. thereof consisted of machinery, of which 11.11 per cent. was state freight, moving an average distance of 78.8 miles, and 88.89 per cent thereof was interstate freight, moving an average distance of 1184.6 miles, 811.6 miles of which was over the lines of the said company without the state and 373 miles of which was over the lines of the said company within the state.

That of said ton miles of freight so moved as aforesaid, .04 per cent. thereof consisted of fresh meat, of which 31.05 per cent was state freight, moving an average distance of 84.9 miles, and 68.95 per cent. thereof was interstate freight, moving an average distance of 916.7 miles, 665 miles of which was over the lines of said company without the state and 251.7 miles of which was over the line of said company within the state.

That of said ton miles of freight so moved as aforesaid, .15 per cent. thereof consisted of packing house products, all of which was interstate freight moving an average distance of 886.3 miles, 589.9 miles of which was over the lines of the said company without the state and 286.4 miles of which was over the lines of the said company within the state.

That of said ton miles of freight so moved as aforesaid, 1.14 per cent. consisted of canned salmon, 3.71 per cent. of which was state freight moving an average distance of 119.1 miles, and 96.29 per cent. was interstate freight, moving an average distance of 1159.08 miles, 795.1 miles of which was over the lines of the said company without the state and 364.7 miles of which was over the said lines of the company within the state.

That of the said ton miles of freight so moved as aforesaid, .06 per cent. thereof consisted of butter, eggs and cheese, all of which was interstate and moved an average distance of 905.3 miles, 627 miles of which was over the lines of the said company without the state and 278.3 miles of which was over the lines of the said company within the state.

That of the said ton miles so moved as aforesaid, .24 per cent. thereof consisted of brick and stone, of which 70.88 per cent. thereof was state freight moving an average distance of 59.5 miles, and 29.12

per cent. thereof was interstate freight moving an average distance of 192.7 miles, 130.2 miles of which was over the lines of said company without the state and 62.5 miles of which was over the lines of the said company within the state.

That of said ton miles so moved as aforesaid, 1.16 per cent. thereof consisted of lime, cement and plaster, 17.15 per cent. of which was state freight moving an average distance of 226.3 miles, and 82.85 per cent. of which was interstate freight moving an average distance of 1049.5 miles, 719 miles of which was over the lines of the said company without the state and 330.5 miles of which was over the lines of the said company within the state.

That of the said ton miles of freight so moved as aforesaid, .04 per cent. thereof consisted of sand and gravel, 46 per cent. of which consisted of state freight, moving an average distance of 39.6 miles, and 54 per cent. of which consisted of interstate freight, moving an average distance of 778.2 miles, 482.3 miles of which was over the lines of the said company without the state and 295.3 miles of which was over the lines of the said company within the state.

That of said ton miles of freight so moved as aforesaid, .43 per cent. thereof consisted of fresh fruit, of which 3.07 was state freight moving an average distance of 149.1 miles, and 96.93 per cent. thereof was interstate freight moving an average distance of 936.6 miles, 641.3 miles of which was over the lines of the said company without the state, and 295.3 miles of which was over the lines of the said company within the state.

That of said ton miles of freight so moved as aforesaid, .31 per cent. thereof consisted of vegetables, of which 75.32 per cent. was state freight moving an average distance of 113.3 miles, and 24.68 per cent. thereof was interstate freight moving an average distance of 520.7 miles, 342.5 miles of which was over the lines of the said company without the state and 178.2 miles of which was over the lines of the said company within the state.

That of the said ton miles of freight so moved as aforesaid, .33 per cent. thereof consisted of beer and liquors, 32.73 per cent. of which was state freight moving an average distance of 39.9 miles, and 67.27 per cent. thereof was interstate freight moving an average distance of 520.1 miles, 354.2 miles of which was over the lines of the said company without the state and 165.9 miles of which was over the lines of the said company within the state.

That of the said ton miles of freight so moved as aforesaid, .17 per cent. consists of new furniture, of which 16.73 per cent. was state freight moving an average distance of 207.3 miles, and 83.27 per cent. of which was interstate freight moving an average distance of 973.1 miles, 677.5 miles of which was over the lines of the said company without the state, and 295.6 miles of which was over the lines of the said company within the state.

That of the said ton miles of freight so moved as aforesaid, 2.60 per cent. thereof consists of ore, of which 6.21 per cent. was state

freight moving an average distance of 114.8 miles, and 93.79 per cent. of which was interstate freight moving an average distance of 968.1 miles, 663.5 miles of which was over the lines of the said company without the state, and 304.6 miles of which was over the lines of the said company within the state.

That of the said ton miles of freight so moved as aforesaid, .17 per cent. thereof was hops, of which 2 per cent. consisted of state freight moving an average distance of 49 miles, and 98 per cent. of which consisted of interstate freight moving an average distance of 992.4 miles, 688.4 miles of which was over the lines of the said company without the state and 304 miles of which was over the lines of the said company within the state.

That of said ton miles of freight so moved as aforesaid, .07 per cent. consisted of agricultural implements, all of which was interstate freight, moving an average distance of 666.1 miles, 447.3 miles of which was over the lines of the said company without the state and 218.8 miles of which was over the lines of the said company within the state.

That of said ton miles of freight so moved as aforesaid, approximately 4 per cent. thereof consisted of freight in less than car load lots, of which 26.13 per cent. thereof was state freight moving an average distance of 89 miles, and 73.87 per cent. of which was interstate freight moving an average distance of 861.2 miles, 608.5 miles of which was over the lines of the said company without the state and 242.7 miles of which was over the lines of the said company within the state.

That the balance of the said ton mile, approximating 11.30 per cent., consisted of miscellaneous car load freight, moving under special commodity rates consisting of more than 100 commodities, of which approximately 8 per cent. was state freight moving an average distance of 85 miles, and 92 per cent. of which was interstate freight moving an average distance of 1050 miles, 720 miles of which was over the lines of said road without the state and 330 miles of which was over the lines of the said road within the state.

That of the said freight hereinbefore referred to, the average net weight per car is as follows:

On wheat, state, 32.4 tons per car; interstate, wheat, 32.2 tons per car.

On oats, state, 24.2 tons per car; interstate, 28.1 tons per car.

On flour, state, 22.5 tons per car; interstate, 20 tons per car.

On barley, state, 28.8 tons per car; interstate, 32.7 tons per car.

On feed, state, 17.6 tons per car; interstate, 20.5 tons per car.

On corn, state, 17.5 tons per car; interstate, 31.7 tons per car.

on flax, (all of which was interstate), 33 tons per car.

On fir lumber, state, 24.6 tons per car; interstate, 23.9 tons per car.

On cedar lumber and shingles, state, 20.7 tons per car; interstate, 16.7 tons per car.

On logs and other forest products, state, 32.6 tons per car; interstate, 20.3 tons per car. No logs were carried interstate.

On coal, state, 32.1 tons per car; interstate, 29.2 tons per car.

Iron and steel, state 21.3 tons per car; interstate, 27.6 tons per car.

Iron and steel rails, state, 31.5 tons per car; interstate, 32 tons per car.

On live stock, state, 12.2 tons per car; interstate, 10.8 tons per car.

On hay, state, 12.9 tons per car; interstate, 13.9 tons per car.

Machinery, state, 15.9 tons per car; interstate, 16.6 tons per car.

Fresh meat, state, 11.7 tons per car; interstate, 10 tons per car.

Packing house products, all of which is interstate, 13.9 tons per car.

Salmon, canned, state, 19.5 tons per car; interstate, 23.9 tons per car.

Butter, eggs and cheese, all of which was interstate, 12.7 tons per car.

Brick and stone, state, 28.5 tons per car; interstate, 24.4 tons per car.

Lime, cement and plaster, state, 25.2 tons per car; interstate, 29 tons per car.

Sand and gravel, state, 28.6 tons per car; interstate, 28 tons per car.

Fresh fruit, state, 12.6 tons per car; interstate, 13.8 tons per car.

Vegetables, state, 13.5 tons per car; interstate, 13.6 tons per car.

Beer and liquor, state, 14.9 tons per car; interstate, 16.4 tons per car.

Furniture, new, state, 9.1 tons per car; interstate, 10 tons per car.

Ore, state, 36 tons per car; interstate, 29.6 tons per car.

Hops, state, 7.5 tons per car; interstate, 14.7 tons per car.

Agricultural implements, state, all of which is state, 14.7 tons per car.

No. 54.

That the figures hereinbefore given showing the traffic movement over the lines of the Northern Pacific Railway Company for the years 1905, 1906 and 1907, do not include the traffic movement passing over the line of the Washington & Columbia River division or of the Port Townsend Southern division which are hereinafter given.

That for the fiscal year ending June 30th, 1906, the Washington & Columbia River Railroad Company carried over its lines in the state of Washington, from which it received revenue, 316,263 tons of freight, aggregating 10,916,106 tons carried one mile.

That for the fiscal year ending June 30th, 1907, the said road carried over its lines in the state of Washington, 304,730 tons, constituting 11,567,728 tons carried one mile.

That of said tons carried one mile, approximately 82.52 per cent. thereof was state freight, and 17.48 per cent. thereof was interstate freight.

That of said ton miles of freight carried over the lines in the state of Washington, approximately 53.56 per cent. thereof was grain, of which 85.12 per cent. thereof was state grain, and 14.88 per cent. thereof was interstate.

That of said ton miles so carried as aforesaid, approximately 11.43 per cent. thereof was lumber, of which 92.78 per cent. was state and 7.22 per cent. thereof was interstate.

That of said ton miles so carried as aforesaid, 2.32 per cent. thereof consisted of logs and forest products other than lumber, of which 92.91 per cent. was state and 7.09 per cent. thereof was interstate.

That of said ton miles so carried as aforesaid, approximately 3.55 per cent. thereof consisted of coal, of which 88.68 per cent. thereof was state and 11.32 per cent. thereof was interstate.

That of said ton miles so carried as aforesaid, approximately 4.64 per cent. consisted of freight in less car loads, of which 62.63 per cent. thereof was state and 37.37 per cent. thereof was interstate freight.

That of the remaining freight, approximating 24.43 per cent., consisted of commodities in mixed car loads and freight carried at commodity rates aggregating many different commodities, of which approximately 73.92 per cent. thereof was state and 26.08 per cent. thereof was interstate.

That for the year ending June 30th, 1906, the Washington & Columbia River Railroad Company carried over its lines in the state of Washington, 69,754 revenue earning passengers, constituting 2,393,437 passenger miles; that said passengers were carried an average distance of 34.31 miles and paid an average per passenger per mile of \$.02252.

That for the fiscal year ending June 30th, 1907, the Washington & Columbia River Railway Company carried over its lines in the state of Washington, 74,372 revenue earning passengers, constituting 2,684,509 passenger miles; that said passengers were carried an average distance of 36.10 miles and said passengers paid an average of \$.0232 per passenger mile.

That for the fiscal year ending June 30th, 1906, the said road received for the carrying of mail, \$4,193.33; that it received from the express companies doing business over its line, \$6,871.91; that it received from extra baggage and storage, \$564.73; that it received from demurrage, \$712.00; that it received from freight storage, \$24.70; that it had a balance due it for switching charge amounting to \$112.00; from rents of tracks, yards and terminals, \$78.00.

That for the fiscal year ending June 30th, 1907, the said company earned from carrying mail, \$6,778.52; that it received from the express companies doing business over its line, \$7,001.70; that it received from extra baggage and storage, \$586.56; that it received from demurrage, \$700.00; that it received from storage, \$79.95; that it had a balance due it for switching charges of \$131.00, and from the rents of tracks, yards and terminals, \$78.00.

That of said express business approximately 59 per cent. thereof was express local to the state of Washington, and approximately 41 per cent. thereof was interstate express business.

No. 55.

That the Port Townsend Southern Railroad Company carried over its lines in the state of Washington, for the fiscal year ending June 30th, 1905, 23,647 tons of revenue earning freight constituting 257,175 ton miles.

That for the fiscal year ending June 30th, 1906, the said road carried over its line in the state of Washington, 36,701 tons of revenue earning freight, constituting 306,629 ton miles.

That for the fiscal year ending June 30th, 1907, the said road carried over its line in the state of Washington, 40,967 tons of revenue earning freight, constituting 430,611 ton miles.

That said road received from earnings for the carrying of mail for the year 1905, \$1,490.87, from the express companies doing business over its line the sum of \$287.91; that it received from extra baggage and storage, \$157.82; that it received for switching charges, \$1,382.00, and that it received from rents the sum of \$133.00.

That for the fiscal year ending June 30th, 1906, the said road received for carrying mail, \$1,948.75; from express companies operating over its line, \$701.24; from baggage and storage, \$145.20; from demurrage, \$59.00, and from rents, etc., \$28.00.

That for the fiscal year ending June 30th, 1907, the said road received from carrying mail, \$1,987.61; from express companies doing business over its line, \$298.08; from baggage and storage, \$87.22; that it received for switching charges, \$10,755.70, and from rents and other sources, \$258.00.

No. 56.

That for the fiscal year ending June 30th, 1905, the Northern Pacific Railway Company carried over its lines in the state of Washington, from which it received revenue, 2,117,529 passengers, constituting 149,597,279 passenger miles, and that said passengers were carried an average distance of 70.65 miles. That the said passengers paid to the said railway company an average of \$1.64324, being an average charge per mile of \$.02326.

That for the fiscal year ending June 30th, 1906, the Northern Pacific Railway Company carried over its lines in the state of Washington, from which it received revenue, 2,600,317 passengers, constituting 221,569,644 passenger miles, and that said passengers were carried an average distance of 85.21 miles. That said passengers paid to the said railway company an average of \$1.82694, constituting an average rate of \$.02144 per mile.

That for the fiscal year ending June 30th, 1907, the Northern Pacific Railway Company carried over its lines in the state of Washington, from which it received revenue, 3,174,563 passengers, consti-

tuting 224,214,106 passenger miles, carrying said passengers an average distance of 70.63 miles. That the said railway company received from said passengers an average of \$1.69115, making an average rate per mile of \$.02394.

That the traffic above specified includes all passengers carried over the lines in the state of Washington, for the said fiscal years, whether the said passengers were state or interstate, the interstate passengers being apportioned to the state of Washington on a strictly passenger mileage basis.

That of the passengers carried during the said fiscal years, approximately 72.4 per cent. thereof were state passengers and 27.6 per cent. were interstate passengers.

That of the passenger miles above enumerated, approximately 37.1 per cent. thereof was state and 62.9 per cent. thereof was interstate.

That for the fiscal year ending June 30th, 1906, the said passengers were carried an average distance per passenger of 43.61 miles state, and interstate passengers passing over the lines in the state of Washington were carried an average distance of 194.18.

That for the fiscal year ending June 30th, 1906, the average receipts per passenger per mile of state passengers were \$.02703, and the average receipts per passenger per mile of interstate passengers was \$.01815.

No. 57.

That the Northern Pacific Railroad Company has contracted with the express company doing business over its lines, by which it received 50 per cent. of the gross receipts whether such business is state or interstate.

That in its report for the fiscal year ending June 30th, 1905, 1906, and 1907, said railroad has apportioned to the state of Washington, its express business, on the express car mileage basis. That said reports show, based as aforesaid, that for the fiscal year ending June 30th, 1905, said railroad received from its express business in Washington the sum of \$228,762.18. That for the fiscal year ending June 30th, 1906, it received the sum of \$294,954.77, and that for the fiscal year ending June 30th, 1907, it received the sum of \$338,245.17.

The Commission finds that for the fiscal year ending June 30th, 1906, that of the express business done over the lines in the state of Washington, the Northern Pacific Railway Company received from such express company for business strictly state, \$172,758.90, and that the amount paid said railroad for its interstate business, apportioned strictly on a mileage basis, would in said year have amounted to \$112,078.50, making a total earning as apportioned from express business for that year, the sum of \$248,837.40.

The Commission finds that of the express business so reported by said railroad, approximately 60 per cent. thereof was earnings from state business and 40 per cent. thereof was earnings from interstate business.

No. 58.

The Commission finds that the Northern Pacific Railway Company has a contract with the United States for carrying mail over its lines, and that the said railway company is paid for carrying said mail according to the weight of mail carried.

That approximately 56.73 per cent. of the mail carried over the lines of the said railway in the state of Washington, is interstate mail, and approximately 43.27 per cent. thereof is mail local to the state of Washington.

That for the fiscal year ending June 30th, 1906, the United States paid to the Northern Pacific Railway Company for carrying mail over its lines in the state of Washington, the sum of \$225,471.11.

No. 59.

The Commission finds that the Northern Pacific Railway Company earned for the fiscal year ending June 30th, 1906, within the state of Washington, over and above what it paid out, for switching, the sum of \$97,860.04.

That it received from demurrage and storage charges the sum of \$90,534.73.

That it received from rents of tracks, yards, etc., within the state, the sum of \$10,748.41.

That it received from wharfage and dockage connected with its rail lines the sum of \$48,138.20.

That it received from lunch stands, etc., operated in connection with its railway systems, \$34,119.41.

That it received from the operation of special trains the sum of \$3,439.67.

That it received from dining, grill, observation and sleeping cars local to Washington, (the same being prorated on basis of passenger earnings), from state business, \$66,882.70, and prorate on the passenger earnings from interstate business, \$76,365.03.

And that the said railway company received and credited from rents of buildings, land, wharves, etc., the sum of \$189,051.61.

No. 60.

That the Northern Pacific Railway Company's lines operated in the state of Washington are divided in operating divisions as hereinafter stated.

A division extending from Trout Creek, Montana, to Wallula, Washington, a distance of 292.80 miles, of which 178 miles is situate within the state of Washington. That on said division between Trout Creek and Wallula there are 460 curves with an aggregate length of curve line amounting to 79.52 miles; that there is 213.28 miles of straight line and 56.91 miles of level track; that the ascending grades number 110, aggregating an ascent of 7,035 feet, said ascending grades having an aggregate length of 67.59 miles; that the descending grades

number 164, making an aggregate descent of 4,658 feet, and an aggregate length of said descending grade of 168.80 miles.

That on the operating division extending from Pasco to Ellensburg, being 125.92 miles in length, there are 143 curves with an aggregate length of curve line amounting to 35.32 miles; that there is 90.6 miles of straight line and 30.82 miles of level track; that the ascending grades number 49, aggregating an ascent of 1529 feet, said ascending grades having an aggregate length of 78.09 miles; that the descending grades number 25, making an aggregate descent of 504 feet, and an aggregate length of said descending grade of 17.01 miles.

That on the operating division extending from Ellensburg to Tacoma, being 124.46 miles in length, there are 223 curves, with an aggregate length of curved line amounting to 38.02 miles; that there are 86.44 miles of straight track and 17.96 miles of level track. That the ascending grades number 38, aggregating an ascent of 1460 feet, said ascending grades having an aggregate length of 44.44 miles; that there are 34 descending grades, making a descent of 2590 feet, said descending grades having an aggregate length of 62.05 miles.

That on the operating division between Tacoma and Portland, Ore., being 144.63 miles in length, 101 miles of which is situate within the state of Washington, there are 209 curves, aggregating 43.29 miles in length; that there is 101.34 miles of straight track, and 53.37 miles of level track; that the ascending grades number 33, aggregating an ascent of 1312 feet, said ascending grades aggregating 37.67 miles in length; that there are 135 descending grades, making an aggregate descent of 1320 feet, said descending grades having an aggregate length of 53.59 miles.

That on the operating division between Auburn, Washington, and Seattle, Washington, being 22.13 miles in length, there are 19 curves, aggregating a length of 4.62 miles; that there is 17.51 miles of straight track and 7.30 miles of level track; that there are 5 ascending grades, making an aggregate ascent of 42 feet, having an aggregate length of 3.27 miles; that there are 5 descending grades, making an aggregate descent of 100 feet, having an aggregate length of 11.66 miles.

That on the operating division from Seattle to Sumas, being 125.92 miles in length, there are 255 curves, aggregating 41.17 miles in length; that there is 84.75 miles of straight track and 25.13 miles of level track; that there are 222 ascending grades, making an aggregate ascent of 1984 feet, with an aggregate length of 47.54 miles; that there are 170 descending grades, making an aggregate descent of 1859 feet, having an aggregate length of 53.25 miles.

That on the Twenty-third street line in Tacoma, Washington, being 1.95 miles in length, there are 5 curves, aggregating .55 miles in length; that there is 1.40 miles of straight track; that there is 1.10 miles of level track; that there is one ascending grade making an ascent of 5 feet, having an aggregate length of .85 miles.

That on the Colorado street line in Seattle, being 2.77 miles in length, there are 4 curves, with an aggregate length of .37 miles; that

there is 2.40 miles of straight track, and 1.76 miles of level track; that there are two ascending grades making an aggregate ascent of 2 feet, having an aggregate length of .32 miles; that there are 2 descending grades, with an aggregate descent of 6 feet, having an aggregate length of .62 miles.

That on that portion of the line extending from Marshall, Washington, to Lewiston, Idaho, being 138.76 miles in length, 97 miles of which is situate within the state of Washington, there are 415 curves, having an aggregate length of 60.22 miles; that there is 78.54 miles of straight track, and 12.32 miles of level track; that there are 50 ascending grades, making an aggregate ascent of 1908 feet, having an aggregate length of 49.48 miles; that there are 66 descending grades, making an aggregate descent of 1768 feet, having an aggregate length of 76.36 miles.

That on that portion of the line extending from Pullman to Genesee, Idaho, being 27.50 miles in length, 7 miles of which are situated within the state of Washington, there are 52 curves with an aggregate length of 10.80 miles; that there are 16.70 miles of straight track and 6.28 miles of level track; that there are 22 ascending grades, making an aggregate ascent of 479 feet, with an aggregate length of 17 miles; that there are 6 descending grades, making an aggregate descent of 186 feet, having an aggregate length of 4.22 miles.

That on that portion of the line extending from Belmont, Washington, to Farmington, Washington, being a distance of 5.88 miles, there are 14 curves, having an aggregate length of 1.54 miles; that there are 4.34 miles of straight track, and .10 miles of level track; that there are 2 ascending grades, making an aggregate ascent of 168 feet, having an aggregate length of 4.90 miles; that there is one descending grade, making a descent of 50 feet, having a length of .84 miles.

That on that portion of the line extending from Sunnyside Junction to Grand View, being 20.15 miles in length, there are 10 curves, with an aggregate length of 3.48 miles; that there is 16.67 miles of straight track, and 1.94 miles of level track; that there are 7 ascending grades, making an aggregate ascent of 175 feet, having an aggregate length of 11.95 miles; that there are 5 descending grades, making an aggregate descent of 78 feet, having an aggregate length of 6.25 miles.

That on that portion of the line extending from Cle Elum to Ronald, a distance of 5.41 miles, there are 21 curves with an aggregate length of 2.50 miles; that there are 2.51 miles of straight track; that there is one ascending grade, making an ascent of 474 feet, having a length of 5.41 miles.

That on that portion of the line extending from Palmer Junction to Meeker, being 33.57 miles in length, there are 40 curves, having an aggregate length of 6.94 miles; that there is 26.63 miles of straight track and 4.55 miles of level track; that there are 5 ascending grades, making an aggregate ascent of 109 feet and having an aggregate length of 3.51 miles; that there are 10 descending grades, making an

aggregate descent of 925 feet, and having an aggregate length of 25.41 miles.

That on that portion of the line extending from Kanasket to End of Track, being 14.79 miles in length, there are 61 curves, having an aggregate length of 6.65 miles; that there are 8.14 miles of straight track and 9.5 miles of level track; that there are 6 ascending grades with an aggregate ascent of 793 feet, and having an aggregate length of 9.18 miles; that there are 5 descending grades, making an aggregate descent of 279 feet, and having an aggregate length of 4.66 miles.

That on that portion of the line extending from Cascade Junction to Pittsburg, being 3.53 miles in length, there are 15 curves, having an aggregate length of 1.60 miles; that there are 1.93 miles of straight track; that there is one ascending grade, making an ascent of 166 feet and having a length of 3.53 miles.

That on that portion of the line extending from Cascade Junction, Wilkenzon and Fairfax, being a distance of 16.62 miles, there are 39 curves, having an aggregate length of 7.12 miles; that there is 9.50 miles of straight track and .97 miles of level track; that there are 9 ascending grades making an aggregate ascent of 281 feet and having an aggregate length of 15.34 miles; that there are 2 descending grades, making an aggregate descent of 7 feet, and having an aggregate length of .31 miles.

That on that portion of the line extending from Crocker to Wingate, being 5.44 miles in length, there are 44 curves, having an aggregate length of 3.05 miles; that there are 2.39 miles of straight track and .04 miles of level track; that there are 2 ascending grades, making an aggregate ascent of 376 feet and having an aggregate length of 5.40 miles.

That on that portion of the line from Orting to Puyallup, being a distance of 7.60 miles, there are 16 curves, having an aggregate length of 2.20 miles; that there is 5.40 miles of straight track; that there is one ascending grade, making an ascent of 353 feet and having a length of 7.60 miles.

That on that portion of the line from Woodinville to Sallal, being a distance of 39.19 miles, there are 94 curves, having an aggregate length of 12.93 miles; that there is 26.26 miles of straight track and 11.27 miles of level track; that there are 29 ascending grades, making an aggregate ascent of 874 feet and having an aggregate length of 20.84 miles; that there is 21 descending grades, making a total descent of 285 feet and having an aggregate length of 7.08 miles.

That on that portion of the line extending from Snohomish to Everett, being 11.41 miles in length, there are 29 curves, having an aggregate length of 2.78 miles; that there is 8.63 miles of straight track and 5.07 miles of level track; that there are 10 ascending grades, making an aggregate ascent of 65 feet and having an aggregate length of 1.72 miles; that there are 3 descending grades, making an aggregate descent of 125 feet and having an aggregate length of 4.62 miles.

That on that portion of the line extending from Arlington to Darlington, being 28.03 miles in length, there are 33 curves, having an aggregate length of 6.77 miles; that there is 21.31 miles of straight track and 2.33 miles of level track; that there is 12 ascending grades, making an aggregate ascent of 515 feet and having an aggregate length of 22.76 miles; that there are 5 descending grades, making an aggregate descent of 27 feet and having an aggregate length of 2.99 miles.

That on that portion of the line extending from Elma to Simpson, being 9.99 miles in length, there are 19 curves, having an aggregate length of 2.40 miles; that there is 7.59 miles of straight track and 3.20 miles of level track; that there is 3 ascending grades, making an aggregate ascent of 276 feet and having an aggregate length of 6.50 miles; that there is one descending grade making a descent of 13 feet and having a length of .29 miles.

That on that portion of the line from Lake View to Centralia, being 26.23 miles in length, there are 70 curves, having an aggregate length of 9.60 miles; that there is 46.83 miles of straight track and 16.03 miles of level track; that there are 29 ascending grades, making an aggregate ascent of 575 feet and having an aggregate length of 15.44 miles; that there are 31 descending grades, making an aggregate descent of 759 feet and having an aggregate length of 24.96 miles.

That on that portion of the line extending from Gate to Ocosta, being 53.04 miles in length, there are 50 curves, having an aggregate length of 12.42 miles; that there is 40.62 miles of straight track and 33.22 miles of level track; that there are 26 ascending grades, making an aggregate ascent of 147 feet and having an aggregate length of 6.45 miles; that there are 19 descending grades, making an aggregate descent of 258 feet and having an aggregate length of 13.37 miles.

On that portion of the line from Aberdeen Junction to Moclips, being 34.68 miles in length, there are 43 curves having an aggregate length of 8.58 miles; that there is 26.10 miles of straight track and 14.73 miles of level track; that there are 10 ascending curves, making an aggregate ascent of 142 feet and having an aggregate length of 9.84 miles; that there are 10 descending grades, making an aggregate descent of 403 feet and having an aggregate length of 10.11 miles.

That on that portion of the line extending from Cosmopolis Junction to Cosmopolis, being 1.81 miles in length, there are 9 curves having an aggregate length of .70 miles; that there is 1.11 miles of straight track and 1.49 miles of level track; that there is one ascending grade, making an ascent of 3 feet and having a length of .28 miles; that there is one descending grade, having a length of .04 miles.

That on that portion of the line from Chehalis to South Bend, being a distance of 56.68 miles, there are 91 curves, having an aggregate length of 19.80 miles; that there is 36.88 miles of straight track and 11 miles of level track; that there are 16 ascending grades, making an aggregate ascent of 609 feet and having an aggregate length of 25.10

miles; that there are 14 descending grades, making an aggregate descent of 777 feet and having an aggregate length of 20.58 miles.

That on that portion of the line extending from Kalama to Vancouver, being a distance of 29.81 miles, there are 46 curves, having an aggregate length of 8.59 miles; that there are 21.22 miles of straight track and 12.63 miles of level track; that there are 13 ascending grades, making an aggregate ascent of 76 feet and having an aggregate length of 13.07 miles; that there are 9 descending grades, making an aggregate descent of 49 feet and having an aggregate length of 4.11 miles.

That on that portion of the line extending from Vancouver Junction to Yacolt, a distance of 27.30 miles, there are 62 curves aggregating a distance of 8.65 miles; that there are 18.65 miles of straight track and 4.05 miles of level track; that there are 84 ascending grades, aggregating an ascent of 866 feet and having an aggregate length of 17.04 miles; that there are 44 descending grades, making an aggregate descent of 189 feet and having an aggregate length of 6.21 miles.

That on that portion of the line extending from Hartford to Monte Cristo, a distance of 42.12 miles, there are 159 curves, having an aggregate distance of 15.98 miles; that there are 25.14 miles of straight track and 4.23 miles of level track; that there are 107 ascending grades, aggregating an ascent of 2622 feet and having an aggregate distance of 55.7 miles; that there are 10 descending grades, aggregating a descent of 8 feet and aggregating a distance of 2.82 miles.

That on that portion of the line extending from Wickersham to Bellingham, a distance of 22.44 miles, there are 82 curves, aggregating a distance of 10.63 miles; that there is 12.11 miles of straight track and 9.01 miles of level track; that there are 29 ascending grades, aggregating an ascent of 266 feet and having an aggregate distance of 4.80 miles; that there are 41 descending grades, aggregating a descent of 519 feet and having an aggregate distance of 8.82 miles.

That on that portion of the line extending from Woodinville to Black River Junction, a distance of 24.11 miles, there are 51 curves aggregating 12.18 miles; that there are 11.93 miles of straight track and 4.60 miles of level track; that there are 5 ascending grades, aggregating an ascent of 40 feet and having an aggregate distance of 5.95 miles; that there are 9 descending grades, aggregating a descent of 132 feet and having an aggregate distance of 13.56 miles.

That on that portion of the line extending from Medical Lake to Davenport, Washington, a distance of 18.13 miles, there are 27 curves, aggregating 3.81 miles; that there are 14.32 miles of straight track and 3.05 miles of level track; that there are 7 ascending grades, aggregating an ascent of 272 feet and having an aggregate distance of 8.71 miles; that there are 8 descending grades, aggregating a descent of 247 feet and having an aggregate distance of 6.34 miles.

That on that portion of the said line extending from Oregon-Washington state line to Dayton, Washington, a distance of 98.05 miles, there

are 195 curves, aggregating 29.87 miles; that there are 68.18 miles of straight track and 6.44 miles of level track; that there are 18 ascending grades, aggregating an ascent of 2758.9 feet and having a distance of 55.45 miles; that there are 12 descending grades, aggregating a descent of 1999.3 feet and having an aggregate distance of 36.15 miles.

That on that portion of the line extending from Eureka Junction to Pleasant View, a distance of 19.73 miles, there are 12 curves aggregating a distance of 2.40 miles; that there are 17.33 miles of straight track and 3.39 miles of level track; that there are 10 ascending grades making an aggregate ascent of 448.2 feet and having an aggregate distance of 13.18 miles; that there are 6 descending grades, making an aggregate descent of 71.9 feet and having an aggregate distance of 3.16 miles.

That on that portion of the line from Mill Creek Junction to Tracey, a distance of 6.13 miles, there are 24 curves, aggregating 1.75 miles; that there is 4.38 miles of straight line; that there is one ascending grade making an ascent of 420.6 feet and having a distance of 6.13 miles.

That on that portion of the line extending from Port Townsend to Quilcene, a distance of 26.2 miles, there are 14 curves, aggregating a distance of 2 miles; that there are 24.20 miles of straight track and 22.20 miles of level track; that there are 2 ascending grades, making an aggregate ascent of 82 feet and having a distance of 2 miles; that there are 2 descending grades, making an aggregate descent of 82 feet and having an aggregate distance of 2 miles.

That on that portion of the line extending from Olympia to Tenino, a distance of 15 miles, there are 8 curves, aggregating 2 miles; that there are 13 miles of straight line and 12 miles of level track; that there are 2 ascending grades, making an aggregate ascent of 100 feet and having a distance of 3 miles.

No. 61.

That the Northern Pacific Railway Company employed upon its lines in the state of Washington, excluding general officers, the following named employees for the years hereinafter named, to whom it paid a total and average daily wage as follows:

FOR THE YEAR 1905.

CLASS.	Num- ber.	Total days worked.	Total annual compensa- tion.	Aver- age daily wage.
Other officers.....	12	4,475	\$50,583 33	\$11 30
General office clerks.....	110	38,185	91,427 56	2 40
Station agents.....	134	48,963	111,896 60	2 20
Other station men.....	646	207,390	420,940 77	2 03
Enginemen.....	279	96,356	429,608 48	4 56
Firemen.....	279	98,356	239,563 68	2 55
Conductors.....	200	66,326	251,661 20	3 77
Other trainmen.....	595	197,078	517,494 25	2 63
Machinists.....	287	72,580	208,921 85	2 88
Carpenters.....	685	193,081	468,952 38	2 43
Other shopmen.....	632	189,345	471,308 22	2 36
Section foremen.....	283	83,208	180,144 82	1 92
Other trackmen.....	2,120	608,241	860,696 78	1 42
Switch tenders, crossing tenders and watchmen.....	94	36,864	51,649 58	1 44
Telegraph operators and dispatchers.....	209	65,782	166,154 97	2 53
All other employes and laborers.....	481	192,713	394,248 06	1 99
Employes floating equipment.....	28	10,619	26,516 24	2 50
Totals.....	6,97	2,212,007	\$4,911,766 09	\$2 22

FOR THE YEAR 1906.

CLASS.	Num- ber.	Total days worked.	Total annual compensa- tion.	Aver- age daily wage.
Other officers.....	14	4,690	53,387 50	\$11 38
General office clerks.....	155	49,806	125,925 06	2 58
Station agents.....	147	49,602	114,329 88	2 30
Other station men.....	789	262,059	529,781 01	2 02
Enginemen.....	325	117,484	535,845 88	4 56
Firemen.....	325	117,484	296,214 88	2 54
Conductors.....	214	78,957	295,770 81	3 75
Other trainmen.....	732	256,302	665,663 09	2 60
Machinists.....	248	75,285	232,877 75	3 09
Carpenters.....	581	174,988	433,123 67	2 48
Other shopmen.....	769	289,870	542,498 20	2 26
Section foremen.....	254	85,586	163,378 57	1 91
Other trackmen.....	2,822	681,201	975,421 30	1 43
Switch and crossing tenders and watchmen.....	89	34,480	57,963 64	1 68
Telegraph operators and dispatchers.....	268	87,980	221,338 57	2 52
All other employes and laborers.....	569	209,013	434,825 90	2 08
Employes floating equipment.....	31	10,908	27,099 95	2 48
Total.....	8,332	2,585,595	\$5,706,929 61	\$2 25

FOR THE YEAR 1907.

CLASS.	Num- ber.	Total days worked.	Total annual compensa- tion.	Aver- age daily wage.
Other officers	15	4,908	\$56,152 40	\$11 44
General office clerks	191	61,470	161,426 66	2 68
Station agents	160	55,366	183,451 50	2 41
Other station men	1,028	316,600	684,098 68	2 16
Enginemen	489	178,485	769,617 91	4 31
Firemen	489	178,485	292,257 66	2 76
Conductors	236	98,381	858,280 79	8 84
Other trainmen	965	309,147	853,221 79	2 76
Machinists	848	105,767	820,623 97	8 08
Carpenters	794	226,545	578,328 79	2 55
Other shopmen	1,068	324,528	760,445 71	2 34
Section foremen	284	94,582	202,556 80	2 14
Other trackmen	4,550	1,122,087	1,861,870 14	1 66
Switch and crossing tenders and watchmen	104	36,861	61,194 95	1 66
Telegraph operators and dispatchers	847	111,119	291,412 12	2 62
All other employes and laborers	927	276,464	578,780 87	2 09
Employes floating equipment	81	11,120	28,802 02	2 59
Total	12,078	3,506,910	\$8,192,861 71	\$2 84

FOR THE YEAR 1908.

CLASS.	Num- ber.	Total days worked.	Total annual compensa- tion.	Aver- age daily wage.
Other officers	19	6,478	\$70,809 92	\$10 85
General office clerks	185	70,720	185,566 28	2 82
Station agents	148	59,562	148,489 56	2 49
Other station men	826	389,898	726,773 98	3 14
Enginemen	225	108,911	594,146 44	5 72
Firemen	225	108,911	379,864 11	3 66
Conductors	190	85,661	849,688 16	4 06
Other trainmen	805	278,025	813,081 19	2 92
Machinists	287	91,775	299,624 78	3 26
Carpenters	851	227,510	608,157 46	2 67
Other shopmen	249	809,246	769,214 88	2 49
Section foremen	269	94,162	209,199 48	2 22
Other trackmen	1,944	708,880	1,170,489 18	1 45
Switch and crossing tenders and watchmen	105	38,826	66,484 80	1 71
Telegraph operators and dispatchers	265	112,032	298,394 45	2 66
All other employes and laborers	625	272,137	588,974 84	2 16
Employes floating equipment	51	11,368	29,975 98	2 64
Totals	7,805	2,914,047	\$7,308,284 88	\$2 51

No. 62.

From the consideration of the findings herein showing the amount expended for original construction of its lines, amount necessary to reproduce the property, its depreciated condition, the amount and value of its capital stock and funded indebtedness, the density of traffic and volume of business along its line, the physical condition and properties of its line, the facilities along its line for the transaction of business, and all land singular the findings hereinbefore set out, the Commission finds that the present cash market value of the lines hereinbefore mentioned and dealt with as being operated by the Northern Pacific Railway Company in the state of Washington, including the Port Townsend Southern Railway, the Washington, Central Railroad Company and the Washington & Columbia River Railway Company, is the sum of \$110,308,450.00; to which should be added the moneys expended for new construction, new equipment and betterments properly chargeable to capital account for the fiscal year ending June 30th, 1908.

No. 63.

That the operating division of the said railroad for the year 1906, in so far as the same affected the state of Washington, consisted of the Idaho division, extending on the main line from Trout Creek, Montana, westerly to Ellensburg, Washington, a distance of 403.60 miles, 286 miles of which are within the State of Washington, and 117.60 miles of which are outside of the state, the branch lines of said railroad embraced in said division being the branches connected with said line extending westerly from Trout Creek to a line drawn north and south through Ellensburg, consisting of 433.72 miles, of which 252.12 miles are within the state of Washington and 181.60 miles are outside of the state;

The Pacific division, extending on the main line from Ellensburg to Black River and thence southerly from Black River to Portland, Oregon, a distance of 312.12 miles, 272.96 miles of which are within the state and 39.16 miles of which are without the state and within the state of Oregon, the branch lines of said division including all the branches connected with said main line west of Ellensburg and south of a line drawn east and west through Black River, within the state of Washington and consisting of 356.73 miles, all of which is within the state;

The Seattle division extending on the main line from Black River to Seattle, a distance of 11 miles, all of which is within the state of Washington, the branch lines on said division including all the branches west of the Cascade mountains north of Black River and consisting of 303 miles, all of which is in the state of Washington.

No. 64.

That for the fiscal year 1906 the freight train miles on the main line of the Pacific division amounted to 1,155,377 miles, and the passenger train miles amounted to 1,008,608 miles. The freight train

miles on the branch line of said Pacific division amounted to 455,122 miles, and the passenger train miles amounted to 410,809 miles. The freight train miles on the main line of the Idaho division for said year amounted to 2,212,399 miles and the passenger train miles on such main line division division amounted to 1,173,936 miles, and the freight train miles on the branch line of said Idaho division amounted to 408,494 miles and the passenger train miles thereon amounted to 380,512 miles; the Seattle division consisting as aforesaid of 314 miles, 11 miles approximately of which while main line is largely within the yard limits of the city of Seattle, and for the purpose of these findings the entire division is treated as branch line division; that the freight train miles on said Seattle division amounted to 325,072 miles, during said time, and the passenger train miles amounted to 247,006 miles. That during the said time the freight car miles on the entire lines of the said company within the state amounted to 108,570,900 miles, of which 78,211,989 miles were loaded car miles and 30,358,911 miles were empty car miles, and the passenger car miles on said entire lines of said company during said time were 18,394,729 miles.

No. 65.

That during said year 1906 there was carried over the said main lines of the Idaho division 1,245,463,744 net ton miles of freight, and there was carried over the branch lines embraced within such Idaho division 58,787,786 net ton miles of freight; that during said time there was carried over the main line of the Pacific division 511,325,613 net ton miles of freight, and there was carried over the branch lines embraced within the said Pacific division 121,141,736 net ton miles of freight, and during said time there was carried over said lines embraced within the Seattle division 86,061,381 net ton miles of freight that during said time there was moved over the lines of the said company situate within the state of Washington 1,390,064,467 net ton miles of freight, leaving 632,715,793 net ton miles of freight moving over those portions of said operating divisions hereinbefore referred to outside of the limits of the state of Washington.

No. 66.

That proportionately the relation of passenger business to freight is greater on the branch lines than on the main line, and the proportionate expense between passenger business and freight business is greater on such branch lines than on the main line.

No. 67.

That in the practical operation of a railroad the power necessarily used in and expended in hauling the average passenger car as it is hauled when in service is practically the same as in hauling two average loaded freight cars or four average empty freight cars.

No. 68.

That the operating expenses charged to accounting divisions charged to portions of divisions according to state lines is made by said railroad company according to the rules adopted by it, a copy of which is hereunto annexed, marked Exhibit C and made a part of these findings.

No. 69.

That the cost of operating the Idaho division as shown by the accounting records of said railroad for the year 1906 was the sum of \$5,185,812 made up as follows: Maintenance of way and structures, \$1,267,292; maintenance of equipment, \$1,035,863; conducting transportation, \$2,497,830; general expenses, \$384,827; and of this expense \$4,194,878 was expended on the main line and \$990,913 was expended on the branches. That the cost of operating the Pacific division for said year was the sum of \$4,779,321, made up as follows: Maintenance of way and structures, \$945,086; maintenance of equipment, \$763,993 conducting transportation, \$2,549,984, and general expenses, \$320,257. That of this cost or expense the sum of \$3,437,716 was expended on the main line and the sum of \$1,161,604 was expended on the branch lines. That the cost of operating the Seattle division as shown by said accounting records for said year was the sum of \$1,414,628, made up as follows: Maintenance of way and structures, \$500,393; maintenance of equipment, \$131,901; conducting transportation, \$729,145; general expenses, \$53,189.

No. 70.

That the total cost or expense of operating all divisions touching the state of Washington for said year as shown by said accounting records was the sum of \$11,199,739, \$9,291,072 of which was charged to the lines within the state of Washington and \$1,908,667 was charged to the lines of such division outside of the state of Washington.

No. 71.

That of said sum of \$9,291,072 so expended within the state, approximately \$6,665,415 was expended in the interests of and in moving and transporting the freight traffic, and practically \$2,625,647 was expended in the interests of and in conducting the passenger department, which for the purpose of this finding includes mail matter, express, dining and sleeping cars, special passenger trains, baggage, storage, lunch stands, telephone and telegraph service.

That on the Idaho main line division the percentage relationship between the cost of conducting passenger and freight business was 22.84 per cent. passenger and 77.16 per cent. freight; on the Idaho division branch lines the percentage relation was 34.20 per cent. passenger and 65.80 per cent. freight.

On the main line Pacific division the said percentage relationship was 32.75 per cent. passenger and 67.25 per cent freight, while on

the branch lines of said Pacific division said relationship was 33.60 per cent. passenger and 66.50 per cent. freight.

That on the Seattle division such percentage relationship was 29.77 per cent. passenger and 70.23 per cent. freight.

Making an average relationship of 28.26 per cent. passenger and 71.74 per cent. freight on all the lines within the state.

No. 72.

That of the said tonnage and ton miles of traffic mentioned and specifically set out and described in finding No. 53 hereof, grain constituted 21.02 per cent. of the ton miles thereof. Of the state grain 20.8 per cent. of the tonnage moved over the Spokane and Palouse branch of the Idaho division and 66 per cent. thereof of interstate grain moved over the said branch lines of said state grain 19.9 per cent. of the state grain tonnage moved over the Washington Central branch; 19.4 per cent. of the said grain tonnage moved over the Washington & Columbia River railroad (now a branch of the Northern Pacific); 32 per cent. of the interstate grain tonnage moved over the said Washington & Columbia River lines; that 31.9 per cent. of the state grain tonnage originated and moved over the Idaho division main line and over the Pacific division main line; 2 per cent. of the interstate grain tonnage originated on and moved over the said Idaho division main line and said Pacific division main line.

That of the state tonnage and ton miles. lumber and shingles, constituting 42.3 per cent. of the ton miles, a great proportion thereof originated on branch lines and particularly on the Seattle division and the Pacific division branches. Of the state lumber tonnage originating on the Seattle division and on the Pacific division branch the average distance said lumber was hauled on each branch was 57 miles; of the state lumber and shingle tonnage originating on the main line and delivered to points on the main line, the average distance hauled over such main line was 158 miles; that of said state lumber originating on the main line and terminating on the branches and originating on the ranch lines and terminating on the main line, the average length of haul on the branches was 57 miles, and the average length of haul on the main line was 158 miles. Of such lumber 31.36 per cent. of the tonnage and 40.85 per cent. of the ton miles was between main line points; 48.90 per cent. of the tonnage and 22.85 per cent. of the ton miles was between branch line points, and 19.74 per cent. of the tonnage and 36.30 per cent. of the ton miles was between main line points and branch line points, and of such 36.30 per cent. of the ton miles last mentioned 70 per cent. was on main line and 30 per cent. thereof was on the branch line. That of the interstate lumber and shingles, 60.26 of the tonnage and 8.05 per cent. of the ton miles moved over the Seattle division and the Pacific division branch lines an average distance of 57 miles, and 97.20 per cent. of the tonnage and 88.67 of the ton miles moved over the main line an average distance of 390 miles

within the state, and 2.80 per cent. of the tonnage and 3.28 per cent. of the ton miles passing through the state moved an average distance over the main line of 501 miles within the state.

That of the said tonnage and ton miles logs and other forest products constituting 3.67 per cent. of the ton miles, moved principally over the Seattle branch, and those portions of the Pacific branches known as the Buckley, Grays Harbor and Vancouver branches, there being 96 per cent. of the state tonnage and 90.05 per cent. of the state ton miles moving over such branches with an average haul of 26 miles; said tonnage and ton miles last mentioned representing logs, the remaining tonnage and ton miles being other forest products consisting of wood, posts, poles and ties. That in hauling logs the empty car movement is practically equal to the loaded car movement, that the cars hauling such logs are loaded and unloaded with promptitude by the shippers and consignees.

That of the said tonnage and ton miles intrastate coal constituting 4.779 per cent. of the ton miles moved 79.67 thereof from main line points to main line points, 20.33 per cent. thereof moved from main line points to branch line points and from branch line points to main line points; that of said tonnage and ton miles interstate coal constituting 1.60 per cent. of the ton miles moved 87.69 thereof from main line points to main line points, and 12.31 thereof moved from branch line points to main line points and from main line points to branch line points. Of the shipments from main line points the branch line on state coal was 9.98 per cent. of the ton miles and the main line haul was 90.02 per cent. of the ton miles, and of the interstate coal the branch line ton mileage was 8.24 per cent. and the main line ton mileage was 91.76 per cent.; the ton miles from the Buckley branch on state coal was 61.45 per cent. branch line haul and 38.55 per cent. main line haul, while the interstate coal from said Buckley branch was 16.53 per cent. branch line haul and 83.47 per cent. main line haul. From Ellensburg 2.75 per cent. of the ton mileage on state coal was branch line haul while 97.25 per cent. was main line haul, and of the interstate coal from Ellensburg 9.67 per cent. of the ton mileage was branch line haul and 90.33 per cent. thereof was main line haul. The coal originating on the Seattle division was state tonnage. The empty car movement on state coal practically equals the loaded car movement. A small percentage of interstate coal has return loads of state and interstate grain.

That of the ton miles mentioned in finding No. 53 consisting of iron and steel articles, steel rails, machinery, fresh meat, packing house products, canned salmon, butter, eggs and cheese, cement and plaster, fresh fruit, beer and liquors, new furniture, hops and agricultural implements the great preponderance of ton miles on each of said articles being interstate, the average distance hauled outside of the state being greatly in excess of the average distance hauled over the lines within the state, the articles mentioned, with the exception of canned salmon and hops originating outside of and mov-

ing into the state, the interstate moving largely to the jobbing centers of Spokane, Seattle, Tacoma and Portland; said ton miles consisting almost wholly of shipments from such jobbing centers to points within the state and the movement of each of said articles being practically similar as to main line and branch line haul, empty car movement and net weight of contents of car, the relative cost of moving such articles state and interstate is practically the same on each of said articles and no peculiar or special conditions exist effecting the cost of service or the relative cost between moving state and interstate freight, other than as set out in finding No. 53.

That of said ton miles of state hay, approximately 20 per cent. thereof was on the Idaho division main line and 80 per cent. thereof was on the Pacific division main line. That of said ton miles of interstate hay approximately 95 per cent. thereof moved over the main line of the Idaho and Pacific divisions practically an equal distance over each division, and approximately 5 per cent. moved over the branch lines of the Idaho division. That no peculiar or special conditions effecting the cost of service or the relative cost between moving the state and interstate miscellaneous car load freight exists other than as set out in finding No. 53.

That of the ton miles of ore mentioned in finding No. 53 the great proportion thereof moved from points in Montana over the main line to Tacoma, being within the state practically all main line haul.

That less than car load shipments mentioned in finding No. 53 moved very largely state shipments from the shipping centers of Seattle, Tacoma and Spokane, to other points in the state on short hauls, whereas the interstate shipments moved very largely from Minnesota transfer and via Billings, Montana, to the jobbing centers above mentioned and consists of very long hauls. A large tonnage of interstate freight moved to and from Portland, Oregon, on a short interstate haul, which greatly reduces the average length of haul of this class of interstate freight both within and without the state. Considerable interstate shipments moved by water via Tacoma and Seattle, consigned to interior points. The same car leaving Spokane, Seattle or Tacoma containing less than car load freight carries both state and interstate freight for distribution along the line, merchandise shippers in Portland enjoying a large jobbing trade along the line of the Northern Pacific in southwestern and southeastern Washington. Peddler cars leaving Portland, Oregon, on local trains containing less than car load shipments for southwestern Washington, and particularly for points on Grays Harbor and South Bend branches, are consolidated at Chehalis and Centralia with peddler cars containing merchandise from Seattle and Tacoma destined to the same territory and such merchandise is then carried in the same train for distribution. Peddler cars containing merchandise in less car loads leaving Portland on through trains destined to points in eastern and southeastern Washington, such cars are so moved to Tacoma

and there the freight is reassembled with merchandise from Seattle and Tacoma destined to similar territory, or is carried in the same train as such Seattle or Tacoma merchandise and distributed at the points of destination. Approximately 12.90 per cent. of the expense incurred in handling freight business is chargeable to moving less than car load business while such freight represents but 4 per cent. of the ton miles, the larger proportion of this expense is incurred at the large terminals through employment of men engaged in handling such freight. The men so employed receive and check the interstate freight and prepare expense bills therefor; they receive, check into the cars and prepare bills for forwarding the state freight, and the difference in cost depends upon the volume of business state and interstate. That said state less than car loads moved over the lines in this state as follows: Five per cent. of the ton miles on the branches of the Idaho division, 35 per cent. on the main line of the Pacific division, 25 per cent. on the branch lines of the Pacific division, 15 per cent. on the Seattle division and 20 per cent. on the combined Idaho and Pacific division main line. That said interstate less than car load freight moved approximately 2 per cent. on the branches of the Idaho division, 5 per cent. on the branches of the Pacific division, 3 per cent. on the Seattle division and 90 per cent. on the combined Pacific and Idaho division main line.

No. 73.

That the average cost of moving a ton of freight one mile over the lines and branches as the same does move divided by the methods adopted by said company hereinbefore referred to, is as follows: On the main line of the Idaho division, .3118 cent; on the branch lines of the Idaho division, 1.3309 cents; on the main line of the Pacific division, .5426 cent; on the branch lines of the Pacific division, .7652 cent; on the Seattle division (considering all as branch and yards), 1.3853 cents; on the combined Pacific and Idaho division main line, .3790 cent; on the combined Seattle division and the branch lines of the Pacific division, 1.0228 cents. The average cost of moving a ton of freight one mile in the state by such company according to the method adopted by it is the sum of .4795 cent. That the figures in this finding hereinafter given as to the relative or percentage cost of moving the different commodities is the percentage relation which the cost of moving such commodity bears to the cost of moving the average ton above mentioned of .4795 cent. That the cost of moving a ton of state grain one mile as the same moves over the different lines and branches is .7892 per cent of the average cost of moving the average ton of freight one mile; that the cost of moving a ton of interstate grain over the lines in this state as the same moves is .7587 per cent. of the average cost aforesaid.

That the cost of moving a ton of state lumber in this state one mile is 1.3174 per cent. of the average cost aforesaid; that the

average cost of moving a ton of interstate lumber over the lines in this state is .6940 per cent. of the average cost aforesaid.

That the cost of moving a ton of state coal one mile is .9228 per cent. of the average cost aforesaid; that the cost of moving an average ton of interstate coal over the lines in this state is .8646 per cent. of the average cost aforesaid.

That the cost of moving a ton of state logs and other forest products one mile is 1.5535 per cent. of the average cost aforesaid; that the cost of moving a ton of interstate logs and other manufactured forest products over the lines in this state is 1.2214 per cent. of the average cost aforesaid.

That the cost of moving a ton of state ore one mile is 1.7847 per cent. of the average cost aforesaid; that the cost of moving a ton of interstate ore one mile over the lines in this state is .6648 per cent. of the average cost aforesaid.

That the cost of moving a ton of state iron and steel articles one mile is .9872 per cent. of the average cost aforesaid; that the cost of moving a ton of interstate iron and steel articles one mile over the lines in this state is .7331 per cent. of the average cost aforesaid.

That the cost of moving a ton of live stock state is 1.2769 per cent. of the average cost aforesaid; that the cost of moving a ton of interstate live stock one mile over the lines in this state is 1.0206 per cent. of the average cost aforesaid.

That the cost of moving a ton of state hay one mile is 1.2150 per cent. of the average cost aforesaid; that the cost of moving a ton of interstate hay one mile over the lines in this state is 1.0440 per cent. of the average cost aforesaid.

That the cost of moving a ton of state salmon one mile is 2.5424 per cent. of the average cost aforesaid; that the cost of moving a ton of interstate salmon one mile over the lines in this state is .7595 per cent. of the average cost as aforesaid.

That the cost of moving a ton of less than car load state freight one mile is 7.0342 per cent. of the average cost as aforesaid; that the cost of moving a ton of interstate less than car load freight one mile over the lines in this state is 2.0855 per cent. of the average cost as aforesaid.

That the car load freight not hereinbefore mentioned and consisting of practically .1442 per cent. of the ton miles can be grouped without materially changing the relative cost of moving the state and interstate business respectively. That of such remaining freight the cost of moving a ton of state freight one mile is .9862 of the average cost aforesaid, and the cost of moving a ton of such interstate freight one mile over the lines in this state is .8840 per cent. of the average cost aforesaid.

No. 74.

That the cost of operating the different divisions as shown by such rules adopted by said company and hereinbefore referred to

is ascertained by charging to such division, among other charges, the total expense of station employes, yard masters, and other clerks and railroad conductors and brakemen and all expenses incurred at such point irrespective of whether the service performed is for the benefit of freight moving over the entire line of said company. A car load of freight moving from Minnesota transfer to Seattle is discharged in Seattle and the entire cost of the terminal expense at Seattle is charged to the Seattle division although the freight moved over such division not to exceed 11 miles.

The cost of moving a car load is made up of the terminal expense at Minnesota transfer, the hauling charge and the terminal expense at Seattle, which divided by the miles hauled give the cost per ton mile of moving the car load. The terminal charge on interstate business, both received and forwarded, as well as the assembly charge on all forwarded freight originating on their main line or expensive branch lines in this state is by said rules charged to the cost of moving such interstate freight over the lines in the state of Washington, while the revenue derived therefrom and hereinafter referred to is credited as earnings to the state in the proportion which the miles such freight is carried within the state bears to the total miles such freight is carried. That by distributing the terminal charges on interstate freight received and forwarded, together with the increased assembly charges on the expensive branch lines, on forwarded interstate freight over one-half the total haul, which the Commission finds should be done, the cost of operating the lines in Washington properly applicable and chargeable to the cost of freight movement is reduced from \$6,665,415 to \$6,058,619.

No. 75.

That of said sum of \$6,058,619 expended in handling the freight traffic handled over the lines of the Northern Pacific railroad in the state of Washington, \$2,340,892 thereof was expended in handling and for the benefit of the intrastate freight, and \$3,717,717 was expended in handling and for the benefit of the interstate freight moving over such lines. That of said \$2,625,647 above mentioned as expenses incurred in the passenger department, \$366,070 was expended in moving mail and express matter and baggage, and in operating dining cars, sleeping cars, lunch counters, telegraph and telephone, leaving \$2,259,577 properly chargeable to passenger service or against passenger revenue.

That of said sum of \$366,070 expended as aforesaid the sum of \$142,418 was incurred in handling express business, of which \$86,379 was incurred in handling intrastate express and \$56,039 was incurred in handling interstate express, the sum of \$93,148 was expended in handling mail matter, of which \$40,305 was incurred in handling intrastate mail, and \$52,843 was incurred in handling interstate mail, and the sum of \$34,280 was incurred in handling excess baggage and in storing baggage, of which \$18,870 was incurred in handling intrastate baggage and \$15,410 was incurred in handling interstate

baggage; the sum of \$18,779 was incurred in conducting lunch stands and special trains, all of which was expended on intrastate business; the sum of \$71,623 was expended in operating sleeping, dining and combined observation and grill cars, of which \$33,441 was expended on intrastate business and \$38,182 was expended on interstate business; the sum of \$5,821 was expended in the operation of telephone and telegraph service, all of which was incurred in the state business.

No. 76.

That of said sum of \$2,259,577 expended in handling and for the benefit of the passenger business, \$836,947 was expended in handling and for the benefit of the intrastate passenger business and \$1,422,630 was expended in the handling and for the benefit of the interstate passenger business moving over its lines.

No. 77.

That in these findings the term "revenue derived from state business" means the gross receipts from freight and passengers carried on a continuous contract wholly within the state, and "revenue derived from interstate business" means the receipts derived from freight and passengers carried under continuous contract where a portion of the carriage is outside the state, and such terms are used in referring to the earnings from intrastate and interstate traffic with reference to the definition hereinbefore given of intrastate and interstate traffic respectively. In ascertaining the revenue earned over or by the lines in this state on interstate business the same method has been used by the Commission as is used by the Northern Pacific Railway accounting department, to-wit, ascertaining the total gross earnings of the company on the item of freight moved or passengers carried and crediting to the state of Washington, as earnings over the lines in this state from such interstate business in the proportion that the freight or passenger mileage within the state bears to the total miles the freight or passenger was carried over the company's lines. Revenues derived from mail matter were apportioned, state and interstate, as follows: The earnings from mail cars moving partly within and partly without the state and from mail routes partly within and partly without the state, was ascertained and the earnings apportioned to the lines within the state on a mileage prorate; to this was added the earnings of said company from mail cars moving entirely within the state and from mail routes locally and entirely within the state; fines and penalties imposed by the government were deducted and the net gross receipts allocated state and interstate in the proportion that the average weight of the state mail carried over the said lines and routes bears to the average weight of interstate mail carried over the same lines and routes.

Revenue derived from express was apportioned state and interstate as follows: Receipts from all interstate express business were credited to the state as interstate earnings on a mileage prorate; all

earnings on strictly state express was credited to the state as state earnings.

Revenue derived from baggage storage and excess baggage collections were apportioned state and interstate as follows: All revenue derived from baggage storage was credited to state earnings; excess baggage collections within the state were allocated state and interstate in proportion to the passenger earnings within the state, state and interstate.

Revenue derived from miscellaneous earnings were credited to the state earnings with the exception of rents from commercial property and interest on bank balances, which were not taken into consideration or considered as earnings of the road, as all commercial property was excluded in ascertaining the value of the railroad's investment.

No. 78.

Interstate earnings being credited to the lines in the state as aforesaid, the earnings of said railroad in this state on state and interstate business for the year 1905, excluding rents from commercial property and interest on bank balances, was the sum of \$13,951,353, while for such period the operating expenses as shown by the accounting records of such company was the sum of \$7,889,393, which sum, however, includes terminal and assembly charges incurred within the state as shown and referred to in finding No. 74.

No. 79.

Interstate earnings being credited to the lines in the state as aforesaid, the earnings of said railroad in the state on interstate and state business for the year 1906, excluding the revenue from commercial property and interest on bank balances, was the sum of \$18,013,230, while the operating expenses for the same period was the sum of \$8,684,256 as before stated.

No. 80.

Interstate earnings being credited to the lines in the state as aforesaid, the earnings of said railroad in the state for the year 1907, excluding revenue from commercial property and interest on bank balances, was the sum of \$19,674,333, while for such period the operating expenses as shown by the accounting records was the sum of \$11,694,333, which sum, however, includes all terminal and assembly charges incurred within the state on the interstate business as shown and referred to in finding No. 74, and also includes increased expenditures in maintenance of way and structures over the preceding year of approximately \$1,500,000 necessitated by unprecedented floods and washouts, which floods and washouts also added greatly to the cost of conducting transportation over normal conditions.

No. 81.

Interstate earnings being credited to the lines in the state as aforesaid, the earnings of said railroad company in the state for the

fiscal year ending June 30, 1908, including the revenue from commercial property and interest on bank balances, as the sum of \$21,331,857, exclusive of sleeping, parlor, chair and dining cars and hotels and restaurants, while the operating expenses as shown by the accounting records of said company was the sum of \$11,564,772, which sum, however, includes all terminal and assembly charges incurred within the state on interstate business as shown and referred to in finding No. 74.

No. 82.

That of said sum of \$18,013,230 earned by said company for the fiscal year ending June 30, 1906, \$8,351,886 was revenue received from state business and \$9,387,525 was revenue received from interstate business.

No. 83.

That of said sum of \$21,331,857 earned by said company for the fiscal year ending June 30, 1908, \$11,761,643 was revenue derived from state business and \$9,570,214 was revenue derived from interstate business. That during the fiscal year ending June 30, 1908, and on or about the first day of November, 1907, said company promulgated and put in force a tariff increasing the rates on interstate lumber very materially and in many instances exceeding 20 per cent. increase. That proceedings were instituted by the lumber interests of the state before the Interstate Commerce Commission and before the courts challenging the reasonableness of said increase and to enjoin its collection. That by reason of the existing conditions the interstate shipments on lumber were very greatly reduced during the balance of said fiscal year and the gross earnings from interstate business over the lines in this state greatly reduced over what they would have been under normal conditions in the lumber traffic.

No. 84.

That while the volume of business has increased each year since 1905, the percentage relation between the commodities moving state and interstate as shown and set out in finding No. 53, which by said findings is confined to the year 1906, has remained practically the same under normal conditions and the percentage relation in said finding set out showing the movement of the different commodities state and interstate is the average percentage relation under each of the years 1904, 1905, 1906, 1907 and 1908. That during the fiscal years 1904, 1905, 1906, 1907 and a part of 1908, up to the first of November, 1908, fir lumber was carried from Puget Sound to St. Paul, Minneapolis and Duluth and intermediate points east of Billings, Montana, for 40 cents per hundred pounds and cedar shingles at 50 cents per hundred pounds, and from Puget Sound to Omaha and other Missouri river points, fir lumber was carried for 50 cents per hundred pounds and cedar shingles for 60 cents per hundred pounds, the price on lumber and shingles to all points east and beyond Duluth and St. Paul to all points southeast and beyond Omaha being fixed with reference to such 40-cent and 50-cent charge on

lumber and such 50-cent and 60-cent charge on shingles respectively. That more than thirty days prior to the first day of November, 1907, said railroad filed with the Interstate Commerce Commission and posted a tariff to become effective on the first day of November, 1907, by which the 40-cent rate above mentioned on fir lumber was increased to 50 cents, and the 50-cent rate on fir lumber above mentioned was increased to 55 cents, and the 50-cent rate on shingles was increased to 60 cents and the 60-cent rate on shingles was increased to 65 cents. As before stated complaint was filed before the Interstate Commerce Commission challenging the reasonableness of such increase in rates, resulting, after a full hearing, in the Commission fixing the following maximum from Pacific coast points to St. Paul, Minneapolis, Duluth and intermediate points east of Billings, on firm lumber, 45 cents per hundred pounds; from the Pacific coast to the territory last mentioned, on shingles, 55 cents per hundred; leaving the old rate from Omaha and other Missouri river points of 50 cents on fir lumber and 60 cents on cedar shingles as a maximum, and further provided that said rates should remain in force, without being increased for the term of two years. That the maximum rates so fixed have been charged since such hearing. That an action has been commenced by said railroad in the Circuit Court of the United States for the district of Minnesota to review the maximum fixed by the Interstate Commerce Commission on the ground that said maximum rates are so low as to amount to a confiscation of the property of said railroad, which action is still pending. That of the lumber and shingle tonnage carried by said railroad over its lines hereinbefore set out 59.85 per cent moves to St. Paul, Minneapolis, Duluth and points east and beyond and to intermediate points east of Billings.

That on or about the 23rd day of October, 1908, said railroad issued its transcontinental west bound tariff superseding the tariff then in force which tariff becomes effective January 1st, 1909, by which the rate on freight from eastern points is generally advanced and raised over what said rates have been since long prior to 1905, the advance in such westbound freight being approximately as follows:

On reapers, mowers, headers, mower knife grinders, harvesters, hay teders, hay rakes and extra parts for same; hay presses (including horse powers for same) and extra parts thereof; horse rakes, horse hay forks, hay carriers, hay loaders, hay slings, sweep rakes and hay stackers and extra parts for same; land rollers and soil pulverizers; manure spreaders and extra parts for same; threshers (including clover hullers and straw stackers), tank wagons, engine power on its own wheels and horse powers for the same, and extra parts thereof; harrows, disc harrows, with seeder attachments, plows, cultivators, combination hand cultivators, seed drills, corn planters and potato diggers and extra parts for same; seed drills, including beat drills and extra parts for same; stump pullers and extra parts for same; iron wheels for cultivator implements; shovels, spades and scoops in packages in carloads;

cotton bags in bales or trusses; in carload lots; beans and peas dried, split or whole, in sacks or barrels in carload lots; billiard tables (including toy billiard tables), K. D. slates or marbles, cues, cue racks, ball racks, composition pool or billiard balls, composition shake balls, shake bottles, pin pool boards, billiard marker buttons, billiard bridges, billiard cue tips, billiard chalk and billiard table covers; traction engines, cylinder water wagons or tank wagons in mixed carloads with traction engines; ginger ale, root beer and carbonated beverages (not alcoholic) mineral water in glasses or stone, boxed or in barrels or in bulk or in kegs or casks in L. C. L.; cider mills, bark mills, bone mills, corn, feed and paint mills, in less carloads; fish netting (cotton) in L. C. L.; ochre in packages in less carloads; hand pumps, not including bicycle pumps, force pumps made of iron or wood (not rotary) with or without brass valves and cylinders, drive well points and strainers and parts thereof; hydraulic rams, hand spray pumps, hand spraying machines, and knapsack sprayers in carload lots; car wheels and axles, in carload lots; rice polish (rice rust) rice bran or rice hulls in packages in straight or mixed carload lots; rubber boots and shoes including tennis shoes boxed in less carloads; drag scrapers, sheep dipping liquid, boot trees and clamps, eyelets, shoe buckles, shoe hooks, metal shoe horns (not gold or silver plated) and shoe button hooks; shoe buttons, shoe pegs; school slates in less carloads; stitching horses K. D. boxed or crated; stone, rough, sawed or cut to dimensions and not polished; instructive toys for use in kindergartens made in wood and paper; toy games; toy books, toys, tin lead or iron; toy musical instruments, toy torpedoes, and toy caps in boxes or barrels; toy trumpets, boxed or crated; toy furniture, not including children's furniture; trucks (store and warehouse, including baggage wagons), baggage barrows K. D., dollies and dry kiln and lumber trucks; farm wagons and common dump carts, dump wagons, and hand or push carts; lumber buggies and extra parts thereof; wind mills and parts of same including tanks and towers wood or metal, windmill pumps, and pipe necessary to connect pump heads and cylinders; approximately 8%.

On all articles taking class A rates specified in western classification under the head of agricultural implements (not including hand implements, farm wagons, trucks or gasoline engines) and also under the head of agricultural implements and parts thereof in straight or mixed carloads; feed and ensilage cutters, including horse powers, carriers, blowers or elevators for same; smut machines, fanning mills or grain cleaners and extra parts of same; barley forks (wooden), potato forks, hay or manure forks, spading forks, hoes, wooden or iron rakes, scythes and snaths; potato sorters and potato diggers; bitters in glass, packed in wood in carload lots; blowers, forges and drills when crated, approximately 7½%.

On drain cleaners in packages; mower knife grinders, boxed or crated; shovels, spades and scoops in packages in less carloads, cotton bags in bales or trusses in less carloads; baking powder and baking

powder compound boxed in less carloads; rubber belting in less carloads; leather belting in less carloads; carpets N. O. S. art carpet, rugs (invoice value not exceeding \$100.00 each); carpet lining in rolls or compressed in bales in less carloads; cream of tartar in boxes in less carloads; creosote in tank cars; cotton piece goods in the piece (28 commodities specified) in less carloads; hemlock bark extracts in less carloads; oak bark in barrels or sacks in less carloads; glassware except cut, N. O. S. (in boxes or barrels) in less carloads; grind stones (and frames) mounted or unmounted; hollow ware of cast iron, plain or enameled including pots, kettles, skillets, spiders, Scotch bowls, etc., in less carloads; anvils or anvils and vises combined in carload lots; steel balls (rough or forged), bar and slab iron up to and including 6 inches in width, wrought, hoop or band iron, in carload lots; boiler iron, plate and sheet iron, N. O. S. not bent or punched; bolts, nuts, washers, nut locks, rivets, lag bolts and lag screws in carload lots; iron or steel box straps in carload lots; iron and steel butts and hinges in carload lots; castings N. O. S. in no way hand or machine finished except being drilled with bolt holes; iron conductor pipes, eave troughs, elbow and trough hangers for same in less carloads; forgings, rough, not further finished than being drilled with bolt holes not over 32 feet in length and weighing less than 6,000 pounds; iron and steel hasps, hooks, hoop keeps, staples and lap links in boxes in carload lots; wooden screws N. O. S. in boxes or kegs in carload lots; saleratus and bi-carbonate of soda and soda carbonating compound in less carloads; shafting, finished, with hangers, collars, couplings, cranks and crank shafts in less carloads; iron and steel horse, mule and ox shoes, including toe chinks in boxes or kegs in carload lots; sucker rods in packages in carload lots; telephone, telegraph and electric poles, cross arms and cross arm braces for same in carload lots; telephone and telegraph pole steps in packages in carload lots; baling ties in packages in carload lots; lamp fixtures (not electric) in boxes, barrels or casks, including glass, plain or decorated, not exceeding a net cost of \$3.00 per dozen, in less carloads; lanterns (not including magic, paper or toy lanterns), in boxes, barrels, casks or crates in less carloads; liquors as follows: alcohol, including wood alcohol, high wines and pure spirits, in bulk in barrels or drums, carriers' liability limited to \$2.00 per gallon measurement, unless actual value is less, in carload lots; matches in paper or wooden boxes, packed in metallic or wooden cases in less carloads; matting, mats and rugs, rubber (including rubber bindings), paper, cocoa, straw, colr, corn, jute, grass, hemp and rope in packages; mining car wheels, with or without axles, nails, spikes, wire fence; horse nails in boxes in carload lots; cement coated nails in boxes or kegs in carload lots; packing N. O. S., including rubber packing; white or red lead or litharge, dry or in oil in cans (packed in boxes or barrels) or in barrels, casks, kegs, kits, boxes or iron drums; powder keg material boxed, in carload lots; preservaline and salvaline; meat preservaline in packages; hand pumps

(not including bicycle pumps), force pumps made of iron or wood (not rotary), with or without brass valves or cylinders and parts thereof when boxed, hydraulic pumps, in less carloads; rice, rice flour, rice meal, rice flakes or flaked rice and broken rice, in carload lots; rubber springs in packages; saddle trees; sad irons (not including electric, gas, gasolene, or charcoal), and handles for same in carload lots; scales and scale beams N. O. S., not including computing scales, gold weighing scales or assayers' scales or apothecaries' scales, in less carloads; wire, iron, plain, galvanized, tinned or coppered, in carload lots; drag scrapers in less carloads; silicated cloth (for blackboards), school slates, boxed, in carload lots; sledges, wedges and mauls, iron or steel in boxes, in carload lots; tinware, nested solid; window curtain poles, iron, plain or washed with brass; barbed wire, wire for fencing, including staples and steel stayguards and stretchers; wire fencing in rolls (including not to exceed 12 stretchers, also including, if desired, staples, steel stayguards, and wire fence gates), and coarse wire netting for fencing, in packages, in less carloads; wooden mats and flooring; approximately 6%.

On hay rake teeth, in less carloads; wire cloth and netting, boxed, in carload lots; ginger ale, root beer, carbonated beverages (not alcoholic), also mineral water in glass or stone boxes, in barrels or bulk, in kegs, barrels or casks, in carload lots; champagne in boxes or baskets; mining cars and dump cars, or parts thereof, also turn tables, portable trucks for same, loaded on standard gauge cars; toilet water (not including perfumery); wind mills, K. D., in packages, wind mill and tank towers in packages; wall coating and wall finish N. O. S., in carloads; glue in boxes, barrels or kegs; approximately 12%.

On plow beams, iron or steel, plow points, shares, lays and wings or mold boards, also plow and harrow discs, cultivators, shovels, road scrapers, blades, iron or steel in less carloads; potato sorters and potato diggers in mixed carloads; bath tubs, water closet bowls, and cisterns, urinals, wash bowls, including stands, K. D. stationary wash tubs, cast iron or seamless steel, plain, painted, and galvanized; granite lined or porcelain lined bath tubs, cast iron, plain, painted, galvanized, porcelain lined, in straight carloads; bitters in glass, packed in wood; blowers, forges and drills, crated; wine, beer, whiskey or brandy bottles (not including druggists' prescription bottles and bottles of similar shape), common soda water bottles (not siphon), in bulk or in boxes, casks or crates; lumber trucks and hand or logging cars; glass globes and chimneys for lanterns in boxes, barrels or crates, also glass lamp chimneys packed in double faced corrugated past board boxes (subject to restrictions); road scrapers and road machine grading plows, land graders and street rollers in carload lots; crackers, matzos or matzos meal, cakes, fruit biscuit, pretzels, toast and shredded wheat biscuit, in boxes or barrels or in baskets or tubs, with tight wooden covers or in tin cans, or in paper cartoons; machinery for creamery and

cheese factories and parts thereof; medicines and chemicals, medicinal oils, witch hazel, medicinal and flavoring extracts and dye stuffs, N. O. S., in packages, medical and surgical plasters, surgical dressings and absorbent cotton, boxed; cotton buck and denims in less carload lots; cotton drills, cotton sheetings and cotton bagging bleached or unbleached, in less carloads; enameled cloth and table and shelf oil cloth and covers, boxed, in less carloads; wigans, window shades, cloth or hollands uncut and undecorated, in less carloads; dynamos and electric motors and parts; extracts of beef and tomato bouillon, boxed in carload lots; extract of coffee in boxes, in carload lots; root beer, ginger ale, and extract of lemonade, in carload lots; baby food, prepared, including malted milk and milkine, in boxes, in carload lots; sanitarium foods, N. O. S., in carload lots; corrugated furnace or flues for marine boilers; egg beaters, files, corn poppers, traps, including 12 commodities; structural iron grouping; steam boilers under 30 feet in length and fire brick for use in same; shafting, finished, including hangers, collars, couplings, cranks and crank shafts, in carload lots; plain shafting, without connections; tanks, including enameled or glass lined tanks, N. O. S.; locomotives and tenders, on flat cars (subject to rule 12); machinery and machines taking class A rate specified under machinery and machines in Western Classification, including truss hoops, shingle machines, iron link belting, roller mills, pulley clutches, iron shafting, steam and oil separators, steam traps, cast iron exhaust heads, iron valves, water jackets for cylinders, iron gear wheels, windlasses, winches, ship steerers, beer pasteurizers, drag saws, with steam or horse power attachments, and stamp mill mortars, straight or mixed; meters, N. O. S. (except electric), boxed or crated; cider mills, bark mills, bone mills, grain, feed and paint mills in carloads; mosquito netting and netting in boxes or bales; oil well supplies; plaster (land), in packages, in carload lots; force pumps, steam, electric or other power, N. O. S., combined brass and iron, and parts thereof; spraying pumps (hand power); quicksilver flasks, in carload lots; railway supplies for steam or electric railways and air brake equipment, chairs, track braces, etc.; refuse burner material, with castings for grate bars, stands, draft doors and frames and spelt bottom (opening for refuse); rubber clothing, including mackintoshes or garments of similar character, and rubber gloves and soft rubber hats, boxed, in less carloads; circular saws, mill saws, cross cut saws and drag saws, on boards or boxed; saw blades in packages and band saws crated, in less carloads; scouring, washing and polishing compounds, N. O. S. (not including liquid compounds except in tin cans), also washing crystals, in carload lots; alfalfa, beet, clover, hemp, flax, garden, sunflower and sorghum seed, in less carloads; sewing machines and component parts, in boxes or crates, in carload lots; stills, oil refining and cooling tanks for same, in carload lots; tricycles, velocipedes, childrens', K. D. crated or boxed, in carload lots; childrens' toy wagons, toy wheel barrows, in mixed carloads; washing machines, including dish washing machines, boxed or crated, in carload lots; approximately 7%.

On plow points, shares, lays, wings, mold boards, also plow and harrow discs, cultivator shovels, road scraper blades, iron or steel, in carload lots; ales, beer and porter, in wood or in glass, packed, in carload lots; baking powder and baking powder compound, in carload lots; bath tubs, water closets, bowls, cisterns, urinals, wash bowls, including stands, K. D., stationary wash tubs, cast iron, plain or painted, galvanized, granite lined or porcelain lined, in less carloads; beer, beer tonic, malt extract, liquid bread, in glass or stone, packed or in wood (subject to estimated weights provided in western classification), in carload lots; boots and shoes, N. O. S., in less carloads; knobs for furniture, locks and pictures, and sash locks and fasteners, in less carloads; toys, boxed, including marbles, toy alphabets, building blocks, banks and toys, N. O. S., in less carloads; tricycles and velocipedes, childrens', K. D., in less carloads; bottles and flasks, glass, N. O. S., in less carloads; mucilage bottles, empty, with caps and brushes, in less carloads; wire cloth and netting, boxed, in less carloads; carpet lining in rolls or compressed in bales, in carload lots; brick dryer cars, including dry kiln trucks, turn tables and transfers for same, in carload lots; creosote oil or tar oil, in bottles or in tin cans or in barrels, in carload lots; cotton piece goods in the piece (28 commodities), in carload lots; enameled cloth and table and shelf oil cloth and covers, boxed, in carload lots; window shade cloth or Hollands, in the piece, uncut and undecorated, in carload lots; bedsteads, iron or brass, folding beds (iron), cribs, iron, institution beds (iron), K. D., in carload lots; matches in paper or wooden boxes, packed in metallic or wooden cases, in carload lots; resin in barrels, in carload lots; pitch and tar, in carload lots; soda ash, soda crystals, caustic soda, hyposulphite and nitrate and sulphate of soda, chloride of lime, in kegs, in carload lots; approximately 10%.

On arsenate of lead, in packages, in less carloads; extract of beef and tomato bouillon, boxed, extract of coffee, in less carloads; extract of root beer, extract of ginger ale and extract of lemonade, in less carloads; sanitarium food, in less carloads; hollow ware, agate, granite and enameled (including nickel, aluminum or britannia trimmed), boxed, in less carloads; insect poisons, in less carloads; sheet iron, No. 12 and lighter (black or galvanized, but exclusive of planished or Russian), not bent or punched, corrugated, N. O. S., including ridge rolls, roofing and siding, straight or mixed carloads, in carload lots; mince meat and pie preparations, in pails or tubs when packed in boxes, crates or barrels, in kits or kegs in less carloads; ochre in packages, in less carloads; paints in carload lots; cyanide of potassium in boxes, in less carloads; spray pumps, spraying machines, hand, made of brass, in less carloads; broken rice and brewers' rice, in packages, in less carloads; toilet water (not including perfumery), in less carloads; refuse burner material, namely, castings for grate bars, stands, draft doors and frames, spelt bottom, plate iron, rolled and pinched, angle bars, rivets, bolts, sprocket wheels, chains, and not to exceed 4,000 pounds of wire

cloth to each burner, in carload lots; rice polish (rice dust), rice bran or rice hulls, in packages, in less carloads; road scrapers, road machines, grading plows, land graders and street rollers, in less carloads; tarred rope and tarred cordage, in carload lots; stove pipes, iron (cut to shape), nested solid, boxed or crated, in carload lots; syrup (corn, glucose, malt, maple and rock candy) and molasses, glucose in barrels, glucose jelly in barrels, kegs, kits or pails, in carload lots; iron tacks, N. O. S., in boxes, kegs or barrels, in carload lots; twine and cordage, namely, cotton, flax, hemp, jute, fleece, sail, spring, sisal, Manila and cotton seine twine and cordage, and fish netting (cotton), in bales, boxes or barrels, and rope of all kinds, in carload lots; binding twine for harvesters, varnish in barrels or in cans, boxed, in straight carloads or in mixed carloads, with paints; approximately 5%.

On leather belting, in carload lots; rubber or cotton belting, in carload lots; street cars, with or without motor attachments, loaded on flat cars, in carload lots; extract of hemlock bark, in carload lots; oak bark extract, in carload lots; cream of tartar, boxed, in carload lots; wooden file cabinets (including stands therefor, with or without letter or document files), in less carloads; glassware (except cut), in carload lots; grapes, in packages, in carload lots; iron service cocks, in boxes or barrels, and iron service boxes and stopcock boxes, in less carloads; barn and parlor door hangers, including track for same, in less carloads; iron vises, in boxes or barrels, in less carloads; iron hooks, ice tools, iron corners for trunks, pulleys, registers, wrenches and similar articles, including 80 commodities; chains, sash, cross cut saw handles, logging chains, coffee mills, fruit presses, tree pruners, sadlery hardware, plain or nickel plated, door and window springs, and similar articles covering 43 commodities; hollow ware of cast iron, plain or enameled, including pots, kettles, skillets, spiders, Scotch bowls, in carload lots; anvils or anvils and vise combined, in less carloads; awning rods and holders, in boxes, barrels or crates, in less carloads; carriage and wagon axle boxes, in less carloads; clevises, in boxes or barrels, in less carloads; conductor pipes, eave troughs and eave trough hangers for same, in carload lots; glass lamps and fixtures, plain or decorated (not electric), not costing to exceed \$3.00 per dozen, packed in boxes, barrels, in carload lots; gas or electric lamp shades or globes, common pressed or blown glass, in carload lots; lanterns (not including magic, paper or toy lanterns), in boxes, barrels or casks, in carload lots; cyanide of potassium, in packages, in carload lots; wood pulp, in packages, in less carloads; rice, broken rice and brewers' rice, in packages, in carload lots; rubber clothing (not including mackintoshes and garments of similar character), and rubber gloves and soft rubber hats, boxed, in carload lots; rubber packing in straight carloads or mixed with rubber packing and rubber belting, in carload lots; rubber corks; saleratus and bicarbonate soda and soda carbonating compound, in carload lots; salt, in carload lots; scales and scale beams, N. O. S. (not including computing scales, gold weighing scales nor assayers'

or apothecaries' scales), all fragile parts boxed or crated, in carload lots; the following ship chandlery: ship building hardware, such as clews, thimbles, eye bolts, bolts, hooks, ring bolts, rowlocks, shackles, and mast hoops, in less carloads; oars, both carloads and less carloads; pulleys and blocks, in less carloads; windlasses (not steam), in less carloads; the following shoe findings, boot and shoe heels (leather or rubber), or wood, covered with leather, soles (leather or rubber), and shoe counters, in less carloads; shoe rivets, in boxes or kegs; in less carloads; wire staples for button fastenings, in boxes or kegs, in less carloads; bob sleds; spiral bed springs, in boxes or casks, in less carloads; wire springs, N. O. S., in boxes or casks, in less carloads; the following stamped ware: agate or enameled, also granite ironware, N. O. S., in boxes, barrels or crates and stamped ware N. O. S. in boxes, barrels or crates, in carload lots; whetstones or scythe stones and sand stones, in less carloads; tin foil, in packages, in less carloads; tinware, in carload lots; sheet iron tubes, one inch in diameter; type, boxed, in less carloads; approximately 9%.

On brass valves, in carload lots; building cement or paving cement, in packages, in carload lots; cement work for building purposes; the following furniture: from machine or bench, unfinished, in the white, not mahogany, rosewood, ebony, black walnut or cherry, also wood seats for chairs, perforated or unperforated, unfinished, in the white; cast iron pipe and cast iron connections for the same, in less carloads; leather in boxes or rolls as follows: bellies, collars, heads, pieces, harness, rough, scrap (in sacks), tufts (in sacks), seal shirting, sole, splits, tanned goat skins (without hair), tanned sheep skins (without wool), walrus; branding and New England rum in bulk, in barrels or drums, carriers' liability limited to \$1.50 per measurement gallon, unless actual value is less, in less carloads; billets, blooms, ingots, muck bar and scrap steel, in carloads; gin in bulk, in barrels or drums, carriers' liability limited to \$1.50 per gallon, unless actual value is less, in less carloads; looking glasses, framed or unframed, and looking glasses, boxed, in carload lots; ferules, combination brass and iron, in less carloads; pickles, N. O. S., including kraut, catsup, table sauce, N. O. S., mustard, prepared, olives, pepper sauce, vinegar in bottles (packed) or in wood, horse radish and capers, in less carloads; soap-stones, slabs and griddles, boxed, in less carloads; approximately 20%.

On china and majolica ware, not including ornaments, in boxes, barrels or casks, in less carloads; cotton seed oil foots for soap stock, in barrels or sacks; crockery, not including ornaments or plumbers' crockery, and queensware, in boxes, barrels, tierces, crates, or hogsheads, in less carloads; earthenware (including earthenware jardinieres), packed in boxes, barrels, crates, casks or hogsheads, in less than carloads; faucets, pewter, in boxes or barrels, in less carloads; sheet iron punched for rivets, in crates or bundles, strapped or in boxes, in less carloads; wood pulp, in packages, in carload lots; files, including rasps, in boxes or barrels, in less carloads; elevator guides and fish plates and bolts,

in carloads; stoneware in boxes, barrels, crates, casks or hogsheads; approximately 15%; also copper goods, not silver plated, bolts, bottoms, nails, rivets, tacks, blanks and castings, boxed, in less carloads.

On cotton duck and denims, in carload lots; cotton drills, cotton sheetings and cotton bagging, bleached or unbleached, in carload lots; cotton yard, straight carloads, in carload lots; axle grease, not including machine lubricant, including mineral or petroleum axle grease, in packages, in less carloads; hides and sheep pelts, green, in carload lots; fruit juice N. O. S., and blackberry brandy, in wood, carriers' liability limited to \$1.50 per measurement gallon, unless actual value is less, in less carloads; liquors, in bulk, N. O. S., in barrels or drums, carriers' liability limited to \$1.50 per measurement gallon, unless actual value is less, in less carloads; fish netting (cotton), in packages, in carload lots; castor, cocoanut, corn, palm, blubber, rape seed, dead, kalon, lard, linseed, neatsfoot, red, resin or "Y" and tallow and transformer oils, in less car loads; cotton seed oil, subject to refining in transit privileges as published in tariffs of individual lines on file with Interstate Commerce Commission, in less carloads; lucol oil in less carloads; rice oil, in less carloads; rubber boots and shoes, including tennis shoes (canvas tops), boxed, in carload lots; yellow metal and yellow metal nails and spikes, in carload lots; toys, as described, in packages, straight or mixed carloads; wheel barrows, K. D., wheel barrow wheels and barrow carts, K. D., in carloads; window curtain poles, wooden, in carload lots; approximately 11%.

On spool thread, cotton and linen, in cases or in cabinets, in less carloads; mattresses and frames, metallic, wire cots, wooden folding cribs with woven wire bottoms (K. D. or folded flat), wire and spring beds and bottoms, and canvas cots, not upholstered, in packages, in less carloads; approximately 25%.

On feathers and feather pillows, machine compressed in bales, in carload lots; canvas telescope trunks and valises in carload lots; trunks, empty or packed with traveling bags, telescopes and valises; or traveling bags, telescopes and valises, packed in cases, in carload lots; skids, in less carloads; approximately 18%.

On ferrules, combination brass and iron, in boxes or barrels, in carload lots; rubber hose, with or without covering, in cases, crates or bales, in less carload lots; iron and steel angles, channel beams, columns, girders, zeos and tees, not over 32 feet long, in less carloads; iron and steel axles and axle boxes and nuts for wagons and carriages; range boilers, including stands for same, in carload lots; bolts, nuts, washers, nut locks, rivets, lag bolts and lag screws, in less carloads; iron and steel box straps in packages, in less carloads; iron and steel hasps, hooks, hoop keeps, staples and lap links, in boxes, kegs or barrels, in less carloads; wood screws, N. O. S., in boxes or kegs, in less carloads; plain shafting, not over 32 feet long; iron and steel horse, mule and ox shoes, including toe calks, in boxes or kegs, in carloads; sucker rods, in packages, in less carloads; telegraph, telephone and electric

line poles, cross arms and cross arm braces for same, in less carloads; telegraph or telephone pole steps, in packages, in less carloads; baling ties, in packages, in less carloads; alcohol, including wood alcohol, high wines and pure spirits, in bulk, in barrels or drums, carriers' liability limited to \$2.00 per measurement gallon, unless actual value is less, in less carloads; nails and spikes (not including railroad spikes or ship and boat spikes), cut or wire N. O. S., in less carloads; horse nails, in boxes, in less carloads; cement coated nails, in boxes or kegs, in less carloads; paints, in less carloads; land platser, in packages, in less carloads; powder keg material, metal, boxed, in less carloads; quicksilver flasks, in less carloads; car wheels and axles, in less carloads; rice flour, rice meal, rice flakes or flaked rice and broken rice, in less carloads; rubber tubing, in cases, crates or bales, in less carloads; bar and slab iron up to 6 inches wide, and rod hoop and band iron, in less carloads; sad irons (not including electric, gas, gasoline or charcoal sad irons), and handles for same when packed with sad irons, in boxes, in less carloads; scouring, washing and polishing compounds, N. O. S. (not including liquid compounds, except when in tin cans, boxed), also washing crystals, in less carloads; ship and boat spikes, in less carloads; shoes, heads, rings, tires or dies (for quartz mills), cams and tappets, iron or steel, in less carloads; cast iron stoves, in less carloads; iron fireplaces and grates for same, N. O. S., made of wrought or cast iron, also furnace grates, in carloads; portable fireplaces and grates for same, N. O. S., and portable steam radiating mantels, in carloads; stove pipe (including iron stove pipe cut in shape, nested), stove pipe elbows, tees and thimbles, in carload lots; tile, marble and slate, boxed or crated, in less carloads; tile, earthen or encaustic, for flooring and facing, plain or figured, glazed or unglazed, also enameled brick, in less carloads; varnish, in barrels or cans, boxed, in straight carloads, or mixed carloads with paint, in less carloads; wall coating and wall finish, N. O. S., in boxes, barrels or casks, in less carloads; barbed wire fence, including staples and steel stay guards, in less carloads; iron wire, plain, galvanized, tinned or coppered (including, if desired, steel stay guards), in less carloads; wire rods, in less carloads; approximately 4%.

On poultry food, namely: ground meat and bone, alfalfa meal, blood meal, clover meal, gluten meal, cut alfalfa, cut clover, grain screenings, millet seed, crushed shells and charcoal, in packages, in less carloads; yellow metal and yellow metal nails and spikes, in less carloads; washing machines, including dish washers, boxed or crated, in less carloads; approximately 14%.

On knobs for furniture, locks and pictures, in packages, and sash fasteners and locks, in packages, in carload lots; butts and hinges (except spring), in boxes, kegs, barrels or casks, in less carloads; rails, including mining rails and sawmill track, and ties, iron and steel, including fastenings; shoddy rubber or reclaimed rubber, in packages, in less carloads; rubber junk, in less carloads; rubber tires (not pneu-

matic), for buggy and carriage wheels, boxed, in carload lots; sledges, wedges and mauls, iron or steel, in boxes, barrels or crates, in less carloads; solder, in less carloads; spirits of turpentine, and turpentine substitutes, in barrels or cases, in less carloads; approximately 13%.

On carriage and wagon axles, in less carloads; buff leather, calf finished (including patent leather), finished kip, finished veal, finished wax leather, lace, latigo, chamols, tanned deer, tanned goat (with hair on), tanned shearling skins, and tanned sheep skins (with wool on), in less carloads; salt, in packages, in less carloads; approximately 17%.

On liquors, N. O. S. (including fruit juice, N. O. S., but not including champagne), in glass, packed, in less carloads; meat currie, in packages, in less carloads; organs, melodians, pianos, mechanical pianos, mechanical piano players and automatic slot pianos, boxed, pipe organs, also organ and piano benches, chairs and stools, in less carloads; tarred rope and tarred cordage, in less carloads; automobile springs, carriage and wagon springs and wagon bolsters and seat springs, N. O. S., also iron or steel axles, in less carloads; cotton, flax, hemp, jute, fleece, sail, spring, sisal, Manila, and cotton seine twine and cordage and fish netting (cotton), in bales, boxes or barrels, and all kinds of rope, except wire, in less carloads; binding twine for harvesters, in less carloads; approximately 16%.

On condensed milk, in hermetically sealed cans, boxed, or in bottles packed in boxes, in less carloads; rhubarb roots, dried, in packages, in carload lots; rubber tires (not pneumatic) for buggy and carriage wheels, boxed, in less carloads; bakers' ovens (sectional), steel and iron, K. D., and brick for same, in carload lots; gas and gasolene water heaters, instantaneous, with copper or nickel plated jackets, boxed, in less carload lots; air tight heating stoves (sheet iron), with or without cast iron tops and base, in carload lots; iron fireplaces and grates for same, N. O. S., made of wrought or cast iron, also furnace grates, gas grates (boxed or crated), portable fire places and portable steam radiating mantels, iron lining, grate dampers and andirons (iron), in carload lots; stoves or grates, gas, oil and gasolene, and ovens, boxed or crated, in carload lots; air or steam furnace castings, iron floor or wall ventilators, in carload lots; tacks, iron, N. O. S., in boxes, kegs or barrels, in less carloads; approximately 3%.

On rhubarb roots, dried, in packages, in less carloads; bakers' oven (sectional), steel and iron, K. D., and brick for same, in less carloads; approximately 2%.

On crude rubber, in packages, in less carloads; approximately 40%.

On pulverized silica or silex, in less carloads; soapstone dust, in packages, in less carloads; approximately 50%.

On soapstone, N. O. S., in less carloads; approximately 29%.

On building terra cotta, boxed or crated; approximately 19%.

On tin can tops, packed solid in boxes, in carload lots; approximately 30%.

On tin can tops, packed solid in boxes, in less carloads; approximately 52%.

On vanilla beans and tonka beans, boxed, carriers' liability limited to \$1.00 per pound, unless actual value is less; approximately 21%.

That had said rates as increased been in force and effect during the years 1905, 1906, 1907 and 1908, the earnings from interstate west-bound freight would have been materially increased; that had said lumber rates as increased been in force in 1906, 1907 and 1908 the earnings from interstate business would have been materially increased during said years.

That the interstate tonnage and ton miles moved over the lines of said road in this state on substantially all freight other than lumber and shingles very materially increased in the year 1907, over similar tonnage and ton miles moving in 1906, and equally increased in 1908 over similar tonnage and ton miles moving in 1907.

No. 85.

That the cost of moving freight per ton mile decreases as the length of haul increases, due largely to the assembly and terminal charge incurred in the moving of freight. That after a haul passes a division and exceeds 400 miles the cost of movement per ton mile is not materially decreased by a continued length of haul; that the average rate charged per ton mile on state lumber is 1.3459 cents and the average cost of moving a ton mile of state lumber is .6317 cent, while the rate now charged under the increased rate on interstate lumber is .5030 cent per ton mile, and the average cost of moving a ton mile of interstate lumber is .3328 cent; that considering the rates state and interstate respectively from the standpoint of cost of service, they are disproportionate, the state rate being too high or the interstate rate being too low, and if a reduction in revenue is justified on the lumber traffic the reduction should come in the first instance from the state business.

That of the freight moved over the lines in this state in less than car load, the average rate charged on state business per ton mile is 6.4945 cents, and the average cost of moving a ton mile of such freight is 3.3729 cents, the average rate charged on such freight interstate per ton mile is 2.4496 cents, the average cost of moving a ton mile of such freight is .9998 cent; the average length of haul of state freight is 89 miles and of such interstate freight 851 miles, 243 miles of which was over the lines within the state; that 100 pounds of such state freight pays an average rate of 29 cents for 89 miles, while 100 pounds of interstate freight moved over the same lines within the state an average distance of 243 miles for 26 cents.

That for the fiscal year ending June 30, 1907, said railroad carried over its lines from Tacoma and Seattle to St. Paul large quantities of goods consigned from China and Japan through the port of Tacoma amounting as follows:

	Pounds.
Bamboo poles, etc.	307,207
Beer	407,026

Braid	439,193
Cassia	292,322
Chinese goods	1,169,429
Cinnamon	145,000
Coffee	64,800
Curios	1,530,145
Fire crackers	269,162
Gunnies	200,000
Hemp	5,297,436
Matting	15,058,937
Miscellaneous	1,791,005
Oil	159,059
Plants	191,734
Paper clay	280,000
Pineapples	123,250
Porcelain	403,098
Rice	1,460,573
Silk	222,350
Slab tin	89,685
Smelting products	319,120
Sulphur	436,800
Stone	81,340
Tea	6,697,121
Wine and liquors	1,980,671
	<hr/>
	39,416,463

Making a total shipment through the port of Tacoma of such goods of 39,416,463 pounds.

That said railroad received for moving said goods from Tacoma east an average rate of .4846 cent per ton mile; that all of said goods were handled from the dock at the port of Tacoma through longshoremen employed by the railroad at its cost and was moved on limited freight trains, excepting teas and silks, which were largely moved on through passenger trains; that the cost of moving such freight is greatly in excess of the cost of moving the average ton of freight; that tea is moved from Tacoma to St. Paul, moving on passenger trains as aforesaid, at the rate of 57.50 cents per hundred pounds, while the car load rate on tea from Tacoma to Spokane, being loaded by the consignor, is 100 cents per hundred pounds.

That silk is moved from Tacoma to St. Paul, moving almost wholly on passenger trains, at the rate of 70.600 cents per hundred pounds, while the rate of silk and articles taking the same classification in car load lots moving on freight trains from Tacoma to Spokane being loaded by the consignor moves at the rate of 135 cents per hundred pounds.

That during the said fiscal year 1907, said railroad shipped over its lines from St. Paul large quantities of freight destined to China

and Japan, including cotton, cotton bags, agricultural implements, bridge iron, car material, machinery and tobacco, which freight was carried at a rate greatly below the average rate received for freight, cotton being carried at approximately .4308 cents per ton mile, or approximately 22 cents per hundred pounds from Billings to Tacoma, a distance of 1,017 miles, and car material being carried at approximately .2843 cent per ton mile, or 27 cents per hundred pounds from St. Paul to Tacoma.

That on or about the 23d day of October, 1908, said railroad issued its transcontinental westbound tariff superseding the tariff then in force, which new tariff becomes effective January 1, 1909, by which new tariff the rates on freight from eastern shipping points is generally advanced and raised over what said rates were in the tariff in force since the year 1906.

The Commission finds that if the rates now in force and now charged on interstate freight moving over the lines in this state had been in force and charged during the years 1905, 1906, 1907 and 1908, the earnings credited to the lines in the state of Washington on interstate business during said years would have been materially increased.

That since 1905 there has been an advance in said rates as shown by the tariffs issued by the Northern Pacific Railroad on state business; such advance, however, has been on items of small tonnage and the revenue derived from state business has not been materially increased; there has been no advance in state grain, lumber, coal, logs, live stock, hay, fresh fruit and vegetables, brick, sand and stone and the commodities constituting the principal tonnage of the state.

No. 86.

That following the system of accounts adopted by the railroads, the cost of operation hereinbefore set out has not included taxes paid on railroad property within the state; that said road paid taxes on its property in this state as follows:

For the year 1905	\$354,506 45
For the year 1906	634,243 87
For the year 1907	666,838 27

And the Northern Pacific Railway Company estimates its taxes for the year 1908 to be the sum of \$1,012,415.48.

No. 87.

That the earnings and expenses of operation hereinbefore set out as earnings and expenses of said road for the years 1905, 1906 and 1907 did not include their earnings from or expenses incurred in operating the Washington & Columbia River branch or the Port Townsend Southern Railroad, as during said years the Washington & Columbia River and the Port Townsend Southern were operated as separate and distinct corporations; that the earnings and operating expenses herein set out for the year 1908 includes the Washington

& Columbia River branch, but does not include the earnings or expenses from or connected with the Port Townsend Southern Railroad.

No. 88.

That under the rates now charged the probable and estimated gross earnings of the said railroad from state business over its lines in the state of Washington for the fiscal year ending June 30th, 1909, is the sum of \$13,291,556.00; that the estimated expenses of earning the same, exclusive of interest on the value of the investment or of interest on the funded indebtedness, and dividends on stock, is the sum of \$4,830,671.00.

No. 89.

That the relative volume of freight business, relative rates and relative cost, state and interstate, is shown as follows:

CLASS COMMODITY.	Ton Miles Hauled.		Relative Rate.		Relative Cost.	
	State.	Inter-state.	State.	Inter-state.	State.	Inter-state.
Less than car loads	2,866,165	6,689,128	.519	.365	8.8780	1.
Grain.....	80,105,916	17,654,786	.11	.102	1.0410	1.
Lumber.....	6,058,488	89,668,949	.114	.095	1.8961	1.
Logs, etc.....	7,520,105	846,067	.052	.068	1.2718	1.
Coal.....	10,839,004	3,608,145	.082	.079	1.0672	1.
1st class.....	28,765	2,450,226	.564	.156	.8500	1.
2nd class.....	13,882	704,859	.576	.498	1.1156	1.
3rd class.....	98,165	1,942,559	.368	.273	1.1156	1.
4th class.....	79,325	1,082,468	.204	.268	1.1156	1.
5th class.....	599,856	9,387,515	.201	.166	1.1156	1.
".....	852,048	5,876,774	.201	.166	1.2865	1.
A class.....	844,074	2,828,554	.255	.249	1.1156	1.
B class.....	97,173	894,386	.843	.801	1.1156	1.
C class.....	665,342	704,860	.167	.164	1.1156	1.
D class.....	726,743	7,535,942	.190	.122	1.1156	1.
".....	1,266,305	7,727,624	.190	.122	1.7081	1.
E class.....	1,457,620	1,291,660	.125	.105	1.1156	1.
".....	4,186,875	1,028,508	.125	.105	1.1688	1.

That there were 82,062,092 passengers carried one mile intrastate, and 139,507,552 passengers carried one mile within the state on interstate haul; the rate per passenger mile allowing for all revenues derived from operation of passenger trains was 3.1992 cents per passenger mile state and 2.0481 cents per passenger mile interstate. The cost per passenger mile, allowing for all operating expenses connected with operation of passenger trains was 1.116% per passenger mile state to 1% per passenger mile, interstate.

No. 90.

That based upon the relative cost of service and the relative value of the service rendered the shipper, the rates charged upon intrastate shipments is greatly in excess of the rates charged upon interstate shipments and if the revenues derived by said company from the business done by it over its lines in this state are in excess of a reasonable return on the value of the property and if for that reason

a decrease in the revenue from the reduction of rates is justified, such decrease should be first made on the intrastate business.

No. 91.

From a consideration of all of the evidence and a consideration of the foregoing findings, the Commission concludes as a further fact that the value of the property of the Northern Pacific Railway Company in the state of Washington, used by it for the accommodation of state business was and is 41% of the total value of the property used for each of the years 1906, 1907 and 1908 as heretofore found and the value of its property within the state used by it for the accommodation and use of interstate business was and is 59% of the total value of the property for each of the years 1906, 1907 and 1908, and that the present value of the property of the said road used by it for state business is the sum of \$45,226,464.50, plus its proportion (calculated at 41%) of the money expended for new construction, new equipment and betterments properly chargeable to capital account for the fiscal year ending June 30th, 1908, and the present value of its property within the state used for interstate business is the sum of \$65,081,985.50, plus its proportion (calculated at 59%) of the money expended for new construction, new equipment, and betterments properly chargeable to capital account for the fiscal year ending June 30th, 1908.

The reasons for the foregoing division of value are found in the memoranda opinion immediately following the findings pertaining to and affecting the Great Northern Railway Company.

WITNESS THE RAILROAD COMMISSION OF WASHINGTON this 31st day of December, A. D. 1908.

JOHN C. LAWRENCE,

JESSE S. JONES,

Members of Commission.

Attest: O. O. CALDERHEAD, Secretary.

I concur in the foregoing findings except in finding No. 91.

The reasons for my dissenting from this conclusion are found in the dissenting opinion following the Great Northern Findings.

H. A. FAIRCHILD,

Chairman of Commission.

EXHIBIT A. REORGANIZATION AGREEMENT.

OFFICE OF THE
NORTHERN PACIFIC REORGANIZATION COMMITTEE,
MILLS BUILDING, NEW YORK.

March 16th, 1896.

*To the Holders of the Bonds and Stocks issued or guaranteed by the
Northern Pacific Railroad Company:*

The property of the Northern Pacific Railroad Company comprises,
in various forms of ownership and control,

A Railway System of 4,706 miles;

A Land Grant of about 43,000,000 acres, and

Sundry Bonds, Stocks and Accounts, representing interests in
Terminal, Express, Coal and Navigation Companies.

This property is represented by fifty-four corporations, which have
issued \$380,000,000 of Bonds and Stocks, of which all are now outstand-
ing, and \$271,949,044, including defaulted interest to December 31,
1896, are owned directly by the public.

The present fixed Annual Interest and Sinking Fund

Charges amount to \$ 10,905,690.00

The adjusted Net Income from all sources applicable

to these Fixed Charges has been:

For the Fiscal Year ending June 30, 1895..... 6,015,846.62

And during the past five years has averaged.... 7,801,645.78

The Plan for Independent Reorganization of the property has
been drawn upon the following basis:

First.—The abandonment of Chicago as the Eastern Terminus, and
the Limitation of the Railway on the East by the Mississippi River
and the Great Lakes.

The Bonds and Stocks of the Chicago & Northern Pacific Railroad
Company and the Chicago & Calumet Company, or their successor
companies, remaining as Northern Pacific assets, will be disposed of
when they can be sold advantageously, and their proceeds applied to
the benefit of the property.

Second.—The ultimate Union of Main Line, Branches and Terminal
Properties Through Direct Ownership by a Single Company.

So far as practicable the ownership in fee, or otherwise, of the
Equipment, Branch Line and Terminal properties (other than the
Portland terminal) will be acquired and vested in the new Company
and covered by its new mortgages.

Third.—The Reduction of the Fixed Annual Charges to Less than
the Minimum Earnings Under Probable Conditions.

The Net Income applicable to Fixed Charges has fluctuated from
\$10,067,408.37 in the fiscal year 1891-92 to \$4,449,999.04 in 1893-94.
The average of the past five years has been \$7,801,645.78.

The smallest results were brought about by the well-known combination of currency panic, floods, social disorders and short crops, all of which are unlikely to occur again at any one time.

The net income during the last fiscal year, 1894-95, as

shown on page 20, was..... \$ 5,657,483.49

To which should be added allowance for extraordinary

expense of the receiverships, of..... 358,363.13

Thus making the adjusted Net Income of that year.. \$ 6,015,846.62

The gross earnings of the present fiscal year show an increase of about 16 per cent. over the gross earnings for the same period of the previous year.

The fixed annual charges under the Plan of Reorganization, when fully carried out (exclusive of bonds reserved for new construction), will amount to \$6,052,660.

Fourth.—Ample provision for Additional Capital as Required in a Series of Years for the Development of the Property and for the Greater Facilities Necessitated by an Increased Business.

In their report of September last, the receivers state "that provision should be made for extraordinary expenditures in the next five years of \$9,000,000, in order to place the property on an equal footing with its rivals for economical operation."

RAILWAY SYSTEM AND ITS MORTGAGE LIENS.

The railroad of the Northern Pacific System is composed of

Main Line.....	45.73%	2,152.35 miles.
Branches	54.27%	2,554.09 "
	100. %	4,706.44 miles.

The General First, Second and Third Mortgage Bonds are secured by liens in their respective order upon the Land Grant and upon the Main Line railroad, as above.

The Consolidated Mortgage Bonds are secured by a fourth lien upon the Land Grant and upon the Main Line railroad, and also by the pledge of First Mortgage Bonds upon various Branch Lines having an aggregate length of 1,415.85 miles.

None of the four mortgages cover (except by leasehold) any of the terminal properties owned by the St. Paul & Northern Pacific Railroad Company, the Northern Pacific Terminal Company of (Portland) Oregon, or the Northern Pacific & Manitoba Terminal (Winnipeg), all of which are owned by separate organizations.

There are other branch roads comprising 1,138.24 miles, the bonds of which are directly owned by the public.

UNITED STATES LAND GRANT.

The Public Lands granted by the United States to the Northern Pacific Railroad Company under its charter July 2, 1864, amounted to

12,800 acres to the mile of track in the States of Minnesota and Oregon, and 25,600 acres per mile in the intermediate Territories.

It is estimated that under this grant the Company is entitled to receive about 43,000,000 acres, of which 22,823,115 acres have been selected as belonging to the Northern Pacific Railroad Company. Of these, United States patents, vesting the title to the fee of such lands in the Company, have been received for 15,939,189 acres.

The operations of the Land Department, as shown on page 21, during the past five years show that from all sources (exclusive of proceeds of sales applicable to the Preferred Stock, or by Trustees of Prior Mortgages to their interest and sinking funds), the total Income was \$ 3,076,308.37 while the Expenses and Taxes amounted to..... 1,304,145.39

leaving for the Sinking Fund of the General First Mortgage only..... \$ 1,772,162.98 while for the same period the requirements thereunder amounted to..... 3,272,860.00

This Deficiency in Proceeds from Land Sales, amounting to..... \$ 1,500,697.02 was supplied from the Net Earnings of the Operating Department of the Railroad Company.

Of late the diminution of sales of lands applicable to this and other mortgages, has thrown upon the transportation earnings of the Company the burden of their Sinking Fund charges.

These charges, with the other Sinking Fund obligations to the public, amounting to \$1,463,763 per annum, will be entirely relieved by the full operation of the Plan of Reorganization.

None of the new bonds will be subject to drawing or compulsory redemption prior to their regular maturity, a feature now quite generally recognized by investors as most desirable. At the same time they will, after the retirement of the present General First Mortgage Bonds, receive all the benefits of the land sales through the mortgage provision that one-half the proceeds thereof, not exceeding \$500,000 in any one year, shall be used in the purchase, at not exceeding 110 per cent., and the cancellation, of Prior Lien 4 per cent. Bonds, and when these are not obtainable, then in the purchase, at not exceeding 100 per cent., and the cancellation, of General Lien 3 per cent. Bonds, and that the remainder shall be used for betterments and additions to the mortgaged property.

As it now stands, the System in its form of incorporation and capitalization, is a development without method or adequate preparation for growth. Scarcely any single security is complete in itself. The Main Line Mortgages cover neither feeders nor terminals. The Terminal Mortgages may be bereft of their Main Line support. The Branch Line Bonds are dependent upon the Main Line for interchange

of business, and the Main Line owes a large part of its business to the Branch Lines.

The principal object of the Reorganization Committee has been to preserve the integrity of the System. The Plan now presented for the reorganization of the property is founded upon the idea that its unification means its preservation and prosperity, both of which, it is believed, can now be thus permanently accomplished with the best possible security and results for all interests.

The conversion of the General First Mortgage Bonds upon the terms set forth in the Plan is recommended by Messrs. J. P. Morgan & Co., August Belmont & Co. and Winslow, Lanier & Co., who originally issued those bonds, as well as by the German Committee of General First Mortgage Bonholders.

The Plan has been prepared with the approval and cooperation of Messrs. J. P. Morgan & Co. and the Deutsche Bank.

The Plan has received the approval of the representatives of a majority of the Bondholders of the three Main Line mortgages in process of foreclosure (the General Second, General Third and Consolidated Mortgages), and of other important interests affected by the terms of reorganization.

It has also received the approval of the interests represented by the Protective Committee.

Messrs. J. P. Morgan & Co. and the Deutsche Bank have formed the necessary Syndicate of \$45,000,000, and Messrs. J. P. Morgan & Co. will act as Reorganization Managers.

EDWARD D. ADAMS, Chairman.

JOHN C. BULLITT,

LOUIS FITZGERALD,

CHARLES H. GODFREY,

J. D. PROBST,

JAMES STILLMAN,

ERNST THALMANN,

Reorganization Committee.

The undersigned Protective Committee hereby join in recommending the prompt acceptance of the accompanying Plan and Agreement.

BRAYTON IVES, Chairman.

AUGUST BELMONT,

GEORGE R. SHELDON,

CHARLEMAGNE TOWER, JR.,

Protective Committee.

SILAS W. PETTIT,

Counsel.

New York, March 16th, 1896.

PLAN FOR THE REORGANIZATION OF THE NORTHERN PACIFIC SYSTEM.

Conditions of Participation.

Participation under this Plan of Reorganization in any respect whatsoever is dependent on the deposit of securities with one of the Depositaries, Messrs. J. P. MORGAN & CO., 23 Wall Street, New York, Messrs. DREXEL & CO., Fifth and Chestnut Streets, Philadelphia, the DEUTSCHE BANK, Berlin, and its Branches at Frankfort-on-Main, Bremen, Hamburg, Munich and London, within such time as may be fixed by notice, and will embrace only securities so deposited.

No securities will be received on deposit unless in negotiable form, and bonds must carry all unpaid coupons.

Pursuant to the arrangement with a Syndicate, hereinafter stated:

As consideration for shares of the new Company as hereinafter indicated, Depositors of Preferred Stock must also pay \$10 per share for new Preferred and Common Stock, and Depositors of Common Stock must pay \$15 per share for new Common Stock.

The payments by Depositors of such Common and Preferred Stock must be made at the offices of Messrs. J. P. Morgan & Co., New York, or Messrs. Drexel & Co., Philadelphia, or of the Deutsche Bank, Berlin and London, at the option of each depositing stockholder, in not less than three installments, at least thirty days apart, when and as called for by advertisement in each instance at least twice a week for two weeks in two of the daily papers of general circulation published in the Cities of New York, Philadelphia, London and Berlin, respectively.

All payments must be receipted for by one of the Depositaries on the Certificates of Deposit.

Failure to pay any installment when and as payable will subject the deposited stock and all rights on account of any prior payments to forfeiture, as hereinafter provided.

Holders of Certificates of the Mercantile Trust Company of New York for General Second, General Third and Consolidated Mortgage Bonds, deposited under the existing Bondholders' Agreement, of February 19, 1894, will be entitled to the benefits of this Plan without the issue of new receipts or certificates, provided, that if hereafter required by the Managers and within the time limited therefor, such existing certificates be produced to one of the Depositaries and stamped as assenting to this Plan.

All holders of General Second, General Third and Consolidated Mortgage Bonds who have not already deposited their bonds with the Mercantile Trust Company of New York under the existing Bondholders' Agreement shall, by delivery of their bonds to the Depositaries, be deemed to deposit their bonds under said Bondholders' Agreement, and, for the bonds deposited, will receive Certificates of said Trust Company issued under that agreement, duly stamped by one of the Depositaries as assenting to this Plan.

The Depositaries will issue negotiable receipts for all other securities deposited with them.

The holders of receipts heretofore issued by the New York Security and Trust Company of New York for General Second Mortgage Bonds, and by the New York Guaranty and Indemnity Company for General Third Mortgage Bonds, must surrender the same to one of the Depositaries and must obtain suitable new certificates hereunder in exchange therefor, in order to entitle them to any benefit of this Plan. Bonds represented by such receipts not actually delivered to the Depositaries will not be entitled to participation herein.

New Railroad Company.

At the discretion of the Managers, the various properties will be sold under one or more of the several mortgages in default, or otherwise dealt with, and a successor company will be organized.

Pending their use for reorganization purposes, the securities deposited hereunder will be delivered by the Depositaries to one or More Trust Companies, to be held by them respectively subject to the order and control of the Managers.

All securities deposited under the Plan are to be kept alive so long as deemed necessary for the purpose of reorganization.

New Stocks and Bonds.

The new Company is to authorize the following securities:

First. Prior Lien One Hundred Year 4 per cent. Gold Bonds for \$130,000,000.*

These bonds are to be secured by a mortgage upon the Main Line, Branches, Terminals, Land Grant, Equipment, and other property, embraced in the reorganization as carried out, and also upon all other property thereafter acquired by the use of any of the bonds to be issued under both the new mortgages.

The present General First Mortgage covers only the main line, land grant and the equipment so far as owned by the Company.

The proceeds of the land applicable to the new bonds after the retirement of the General First Mortgage Bonds (as provided below) will be applied, one-half, but not in any one year exceeding \$500,000, to the purchase of the Prior Lien 4 per cent. Bonds at not exceeding 110 per cent., and their cancellation, and the remainder, under carefully guarded restrictions in the mortgage, will be used for betterments and additions to the property pledged as security for the bonds.

*Bonds will be issued in the following denominations: Coupon Bonds of \$500 and \$1,000, with privilege of conversion into Registered Bonds of \$1,000 and \$10,000.

All interest will be payable quarterly, and both principal and interest will be payable in United States gold coin of the present standard of weight and fineness, without deduction for any taxes which the Railroad Company may be required to pay or retain therefrom.

Whenever these bonds cannot be purchased at the maximum price, the unapplied land proceeds for that year will be used to purchase the General Lien 3 per cent. Bonds at not exceeding 100 per cent. and their cancellation.

These bonds are to be appropriated approximately as follows:

To retire an equal amount of General First Mortgage Bonds	\$ 41,879,000
To provide for the conversion and, so far as necessary, for the Sinking Fund of the General First Mortgage Bonds (any amount not so used to be added to the reserve for new construction, etc.)	14,657,650
For the payment of Receivers' Certificates and Equipment Trust, and the conversion of the Collateral Trust Notes and General Second Mortgage Bonds..	40,040,350
Total present issue under the Plan.....	\$ 96,577,000
Reserved to provide at their maturity for an equal amount of Bonds of the St. Paul & Northern Pacific Railroad Company.....	8,423,000
Estimated amount to be reserved for new construction, betterments, equipment, etc., under carefully guarded restrictions in the mortgage, and to the extent of not exceeding \$1,500,000 per annum....	25,000,000
Total authorized issue.....	\$ 130,000,000

Second. General Lien 150 Year 3 per cent. Gold Bonds*, limited in amount to \$60,000,000, in addition to a reserve for the 100 year 4 per cent. Prior Lien Mortgage of \$130,000,000.

These bonds are to be secured by a mortgage second in lien to the Prior Lien Mortgage, and covering the same property.

They are to be appropriated approximately as follows:

For the conversion of the General Third Mortgage Bonds, Dividend Certificates, and the Consolidated Mortgage and Branch Line Bonds under the Plan....	\$ 56,000,000
Estimated amount to be reserved under carefully guarded restrictions in the mortgage, for new construction, betterments, equipment, etc.....	4,000,000
Total issue in excess of Prior Lien Bonds....	60,000,000
Reserve to provide for the Prior Lien Bonds at their maturity in 100 years.....	130,000,000
Maximum amount of both Mortgages.....	\$ 190,000,000

*Bonds will be issued in the following denominations: Coupon Bonds of \$500 and \$1,000, with privilege of conversion into Registered Bonds of \$1,000 and \$10,000.

All interest will be payable quarterly, and both principal and interest will be payable in United States gold coin of the present standard of weight and fineness, without deduction for any taxes which the Railroad Company may be required to pay or retain therefrom.

Third. Preferred Stock, 4 per cent. Non-cumulative, limited in amount, under this Plan, to not exceeding \$75,000,000, which amount can be increased only with the consent of the Preferred and Common Stockholders, as hereinafter set forth. All the Preferred Stock will be in shares of \$100 each, and will be registered and transferable, at the option of the holder, either in New York or at the Deutsche Bank, Berlin. Dividends upon stock registered in Berlin may be collected there at the rate of 4.20 marks per dollar.

Each share of this Preferred Stock will be entitled to non-cumulative dividends to the extent of four per cent. per annum, payable quarterly out of surplus net earnings in each fiscal year before any dividends for such year shall be paid on the Common Stock, and without deduction for any United States, State or municipal taxes that the Railroad Company may at any time be required to pay or retain therefrom.

In any fiscal year in which four per cent. dividends shall have been declared on both preferred and common stock, all shares, whether preferred or common, shall participate equally in any further dividends for such year.

Provision will be made that after the termination of the Voting Trust hereinafter provided for, the Preferred Stock is to have the right to elect a majority of the Board of Directors of the new Company whenever for two successive quarterly periods the full and regular quarterly dividends upon the Preferred Stock, at the rate of four per cent. per annum are not paid in cash.

The right will be reserved by the new Company to retire this stock, in whole or in part, at par, from time to time, upon any first day of January during the next twenty years.

The Preferred Stock will be appropriated approximately as follows:

For conversion and adjustment of various Main Line and Branch Line Mortgage Bonds and the defaulted interest thereon, and other purposes, as provided in the Plan.....	\$ 72,500,000
Estimated amount which may be used for reorganization purposes or may be available as a Treasury asset of the new Company.....	2,500,000
	<u>\$ 75,000,000</u>

Fourth. Common Stock to the amount of not exceeding \$80,000,000, in shares of \$100 each.

This stock will be appropriated approximately as follows:

For purposes of reorganization, as provided in the Plan..	\$ 77,500,000
Estimated amount which may be used for reorganization purposes or may be available as a Treasury asset of the new Company.....	2,500,000
	<u>\$ 80,000,000</u>

Voting Trust.

In furtherance of this independent reorganization and the administration of the property and of the securities, both classes of stock of the new Company (except such number of shares as may be disposed of to qualify directors) are to be vested in the following five Voting Trustees: J. Pierpont Morgan, Georg Siemens, August Belmont, Johnston Livingston and Charles Lanier.

In the event of the death of any person designated as a Voting Trustee, prior to the creation of the Voting Trust, the vacancy shall be filled as provided in the Reorganization Agreement hereunto annexed, and which is comprised in and forms a part of this Plan, with the same force and effect as though herein set forth at length. The stock shall be held by the Voting Trustees and their successors, jointly (under a trust agreement prescribing the powers and duties to be exercised by them, or by a majority of them, and the method of filling vacancies) for five years, although the Voting Trustees, in their discretion, may deliver the stock at any earlier date. Until delivery of stock is made by the Voting Trustees, they shall issue Stock Trust Certificates entitling the registered holders to receive, at the time therein provided, stock certificates for the number of shares therein stated, and in the meanwhile to receive payments equal to the dividends collected by the Voting Trustees upon a like number of shares, which shares, however, with the voting power thereon, shall be vested in the Voting Trustees until the stock shall become deliverable, as provided in such Trust Agreement and certificates of the Voting Trustees.

Restrictions as to Additional Mortgage Debt and Preferred Stock.

Provision is to be made that no additional mortgage shall be put upon the property to be acquired hereunder, nor the amount of the Preferred Stock authorized under this plan be increased, except, in each instance, after obtaining the consent of the holders of a majority of the whole amount of the Preferred Stock, given at a meeting of the Stockholders called for that purpose, and the consent of the holders of a majority of such part of the Common Stock as shall be represented at such meeting, the holders of each class of stock voting separately. During the existence of the Voting Trust, the consent of the holders of like amounts of the respective classes of beneficial certificates shall also be necessary for the purposes indicated.

Estimate of Total New Capitalization*, Under the Plan When Fully Carried Out.

(Exclusive of bonds and stock reserved for new construction, etc.)

SECURITIES.	Amount.	Annual Interest and Dividend.
Prior Lien Bonds †.....	\$105,000,000	\$4,372,660
General Lien Bonds.....	56,000,000	1,680,000
Total Bonds.....	\$161,000,000	6,052,660
Preferred Stock.....\$72,500,000		2,900,000
Common Stock.....77,500,000		
Total Stock.....	150,000,000	
Total Capitalization.....	\$311,000,000	
Total Annual Charges prior to the Common Stock.....		\$8,952,660

† Including \$8,423,000 St. Paul and Northern Pacific Bonds.

Estimate of Amount and Charges Per Mile.*

SECURITIES.	Amount per mile.	Interest and Dividend per mile.
Prior Lien Bonds.....	\$22,810	\$929
General Lien Bonds.....	11,899	857
Total Bonds, per mile.....	\$34,209	\$1,286
Preferred Stock.....\$15,404		616
Common Stock.....16,467		
Total Stock, per mile.....	31,871	
Total Capital, per mile.....	\$66,080	
Annual Charges per mile prior to Common Stock.....		\$1,902

* These calculations are based upon 4,706.44 miles, and are consequently subject to variation according to the actual mileage finally embraced in the reorganization.

Application of Securities.

The following details show the disposition to be made under the Plan of the securities of the new Company.

As a consideration for the property and securities to be conveyed or delivered to the new company, of which, pursuant to the Plan, the new Company shall acquire, it is contemplated that the new Company shall deliver the new bonds and stock, excepting the new bonds to be reserved to take up such of the existing securities as are not disturbed, and such final amounts as shall be reserved for the future use of the new Company.

The requisite deliveries of the new securities to depositors and subscribers under the Plan will thus be provided for.

General First Mortgage Bonds.

Privilege of Conversion.

The present General First Mortgage Bonds mature in 1921, but are redeemable by compulsory drawings at any time at 110 per cent. from the proceeds of land sales or the fixed annual contribution by the Company to the Sinking Fund.

These compulsory redemptions in the past have been a disturbing factor in all calculations for investment purposes, and the inauguration of a new and vigorous policy for the sale of the lands may be expected from this time forward greatly to increase the amount of such redemptions.

In some years these redemptions have required large contributions from the Operating Department, to the extent even of the entire amount of the Sinking Fund, a sum which would provide for the annual interest on about \$19,000,000 of Prior Lien Bonds as now proposed. It is manifestly to the benefit of the holders of General First Mortgage Bonds to secure an investment of longer continuance and it is also to the benefit of all subsequent securities to diminish this unnecessarily large burden of annual fixed charge.

To relieve the bondholders from these calls for redemption, which prevent their bonds from reaching the high price they would otherwise command, and to relieve the Company from the burden of the Sinking Fund requirements, and permit the use of a portion of the proceeds of land sales for the benefit of the property.

Holders of the General First Mortgage Bonds are now offered the privilege of converting or exchanging their bonds for the new Prior Lien 100-year 4 per cent. Gold Bonds, at the rate of \$1,000 old bonds (coupon or registered) for \$1,350 of new bonds.

To avail of this offer, holders must deposit their bonds as provided on page 7 hereof.

Bonds deposited for conversion under this privilege will be entitled to receive on April 1st next, a cash payment of \$30 per \$1,000 bond so deposited in lieu of the six months' interest that would mature July 1 next on such bond. The first coupon on the Prior Lien Bonds offered in exchange for General First Mortgage Bonds will be payable October 1 next, and in case of any delay in the reorganization, payments equal to the amount of such new coupons will be made on that date and quarterly thereafter until the new bonds are delivered. These payments will, in the absence of other provision, be made by the Syndicate, which will reimburse itself out of the present General First Mortgage coupons as collected.

The right is expressly reserved to modify these terms or to terminate the privilege at any time, and without notice.

The old bonds now outstanding are at the rate of about \$20,466 per mile. The Prior Lien Bonds, including those reserved for the St. Paul and Northern Pacific Bonds (but not including those to be reserved for new construction, etc.), will, on the basis of 4,706 miles,

amount to about \$22,310 per mile, and will cover all the Equipment and the Branches and Terminals as proposed under the Plan.

It is not sought in any way to enforce a conversion of the present General First Mortgage Bonds, and this offer is made solely upon the belief that on the terms proposed such conversion, while advantageous to the Company, is also manifestly to the advantage of bondholders so converting.

The fixed charges for interest and sinking funds on the present General First and Divisional Mortgage Bonds are at the rate of \$1,618 per mile per annum, while it is estimated that they will amount to only \$929 per mile per annum on the Prior Lien Bonds.

The advantage is obvious of a mortgage resting upon a complete and entire system, including Main Line and all branches brought into the new Company, together with Terminals, Land Grant and Equipment, and having over \$200,000,000 of bond and share capital behind it, securing a gold bond running for one hundred years, as compared with a bond at all times liable to compulsory retirement, and secured by only part of the system.

Northwest Equipment Company.

The shares deposited under the Plan to be purchased at par flat as of June 1, 1896, payable, with interest from that date at 6 per cent. per annum, at any time, in the discretion of the Managers, on or before completion of reorganization.

Collateral Trust Notes.

Those deposited under the Plan to receive—

3 per cent. in cash May 1, 1896, and 4 per cent. in cash January 1, 1897.

100 per cent. in Prior Lien 4 per cent. Bonds.

20 per cent. in Preferred Stock Trust Certificates.

General Second Mortgage Bonds.

Those deposited under the Plan to receive—

4 per cent. in cash within sixty days after the Plan has been declared operative.

118½ per cent. in Prior Lien 4 per cent. Bonds.

50 per cent. in Preferred Stock Trust Certificates.

General Third Mortgage Bonds.

Those deposited under the Plan to receive—

3 per cent. in cash within sixty days after the Plan has been declared operative.

118½ per cent. in General Lien 3 per cent. Bonds.

50 per cent. in Preferred Stock Trust Certificates.

Dividend Certificates.

Those deposited under the Plan to receive—

- 3 per cent. in cash within sixty days after the Plan has been declared operative.
- 118 per cent. in General Lien 3 per cent. Bonds.
- 50 per cent. in Preferred Stock Trust Certificates.

Consolidated Mortgage Bonds.

Those deposited under the Plan to receive—

- 1½ per cent. in cash within sixty days after the Plan has been declared operative.
- 66½ per cent. in General Lien 3 per cent. Bonds.
- 62½ per cent. in Preferred Stock Trust Certificates.

Except as collected out of the coupons, the Managers will have a lien upon deposited securities for cash advanced as above provided, after the Plan shall have been declared operative.

Interest on all new Bonds to be deposited in exchange for old securities will, unless otherwise stated, accrue from January 1, 1897, and will be payable on or before completion of reorganization.

Equitable cash settlements will be made for fractional amounts of new bonds and stocks accruing to depositors.

Branch Road Bonds.

Holders of the bonds issued by the following companies are requested to communicate with Messrs. J. P. Morgan & Co., New York, or with the Deutsche Bank, Berlin, giving the amount of their holdings, and stating whether held in Bonds or Certificates of Deposit:

- Central Washington Railroad Company.
- Coeur d'Alene Railway & Navigation Company.
- Duluth & Manitoba Railroad Company (Minnesota Division).
- Duluth & Manitoba Railroad Company (Dakota Division).
- Helena & Red Mountain Railroad Company.
- James River Valley Railroad Company.
- Northern Pacific & Montana Railroad Company.
- Northern Pacific & Manitoba Railway Company Terminal Bonds.
- Seattle, Lake Shore & Eastern Railroad Company.
- Spokane & Palouse Railway Company.

None of these Branch Roads (Seattle, Lake Shore & Eastern alone excepted) owns any considerable amount of equipment; all require more or less expenditure for the restoration of their track, roadbed, stations, etc., to proper condition; all are deficient in their rights-of-way; some have general traffic all the year, while others are dependent mainly upon the special business of a few months annually; and some earn varying rates of interest upon their cost.

In order to deal equitably with the holders of these Branch Bonds, it is deemed necessary to consider each case separately, and upon its own individual merits.

After hearing from a large proportion of each class of these bondholders, steps will be taken to arrive at some fair basis of adjustment, for which General Lien 3 per cent. Bonds and new Preferred Stock Trust Certificates have been reserved under this Plan.

Preferred Stock.

Upon completion of the reorganization, the Reorganization Managers in behalf of the Syndicate will deliver to each Depositor of one share (\$100) of Preferred Stock—

\$50 in new Preferred Stock Trust Certificates, and

50 in new Common Stock Trust Certificates,

in consideration of his payment therefor of \$10 per share, as provided on page 7 of this Plan.

Common Stock.

Upon completion of the reorganization, the Reorganization Managers, in behalf of the Syndicate, will deliver to the Depositor of each share (\$100) of old Common Stock one share (\$100) of new Common Stock Trust Certificate, in consideration of his payment therefor of \$15 per share, as provided on page 7 of this Plan.

In addition to the payment of all defaulted interest to January 1, 1897, in cash and New Mortgage Bonds, the holders of the three Main Line Mortgage Bonds in default will receive a considerable increase of principal with the following annual income:

OLD SECURITIES.	FIXED INTEREST.				Income contingent upon Dividends on new 4 per cent. Preferred Stock		TOTAL INCOME	
	Prior Lien 4 per cent. Bonds.		General Lien 3 per cent. Bonds.					
	Amt.	Per cent.	Amt.	Per cent.	Amt.	Per cent.	Amt. new securities.	Per cent. on old securities.
\$100 Seconds receive *.....	\$100	4.00			\$50 00	2.00	\$150 00	6.00
\$100 Thirds receive *.....			\$00	3.00	50 00	2.00	150 00	5 00
\$100 Consols receive *.....			50	1.50	62 50	2.50	112 50	4.00

* In addition to amounts allowed for coupons.

The position of the holders of the Common Stock of the new Company in relation to fixed annual charges for interest and sinking funds under the Plan, as compared with the position of the holders of the Common stock of the present Company, is as follows:

FIXED CHARGES AND PREFERRED DIVIDENDS.	Old Company.	New Company.	REDUCTIONS.	
			Amount.	Per cent.
Fixed annual charges ^a prior to dividends upon the Preferred Stocks....	\$10,905,690	\$6,052,660	\$4,853,030	44.50
Required for annual dividends upon the Preferred Stocks.....	2,819,064	2,900,000	80,936 *	2.87 *
Total fixed charges and dividends upon the Preferred Stocks, prior to dividends upon the Common Stocks.....	\$13,724,754	\$8,952,660	\$4,772,094	34.77

* Increase.

The compensation to be paid to Messrs. J. P. Morgan & Co. and the Deutsche Bank for their respective services as Managers and as Depositories of securities has been fixed at one-quarter ($\frac{1}{4}\%$) of one per cent. upon the par value of the securities deposited under the Plan and of the new securities issued in exchange therefor, but not, in any event, to exceed \$1,000,000 in all for such compensation to both parties.

Syndicate.

A syndicate has been formed by Messrs. J. P. Morgan & Co., of New York, and the Deutsche Bank, of Berlin, to the subscribed amount of \$45,000,000, to provide the amounts of cash estimated as necessary (1) to carry out the terms of the Plan of Reorganization, and (2) to furnish the new Company with Cash working capital and with a sum estimated at \$5,000,000 for early use in betterment and enlargement of its property.

New York, March 16, 1896.

REORGANIZATION AGREEMENT,

March 16th, 1896.

An agreement, made this 16th day of March, 1896, between

Edward D. Adams, John C. Bullitt, Louis Fitzgerald, Charles H. Godfrey, John D. Probst, James Stillman, Ernst Thalmann (hereinafter called the Reorganization Committee), parties of the first part;

The Mercantile Trust Company, party of the second part;

J. P. Morgan & Co. (a copartnership), parties of the third part (hereinafter called the Managers);

Holders of Mortgage Bonds of the Northern Pacific Railroad Company (hereinafter called the Railroad Company), Holders of Certificates of the Mercantile Trust Company for General Second, General Third and Consolidated Mortgage Bonds, Holders of Collateral Trust Notes and Dividend Certificates of the Railroad Company, and the Mortgage Bonds of Various Branch Railroads hitherto known as Parts of the Northern Pacific Railroad System, and Holders of the Preferred and Common Stock of the Northern Pacific Railroad Company, who

shall become parties to this agreement, of the fourth part (hereinafter called Depositors);

The Deutsche Bank, of Berlin, in evidence of its active support of the reorganization and of its acceptance of appointment as Depositary thereunder, party of the fifth part, and

August Belmont, Brayton Ives, George R. Sheldon and Charlemagne Tower, Jr., a Committee in behalf of various interests in the Northern Pacific Railroad Company (hereinafter called the Protective Committee), in evidence of their active support of the reorganization thereof according to the Plan provided herein, as parties of the sixth part;

Whereas, by an agreement dated February 19, 1894, known as the Bondholders' Agreement, the parties of the first part were, by certain holders of the General Second, General Third and Consolidated Mortgage Bonds of the Railroad Company, appointed a Committee for the reorganization of said Company; and

Whereas, the Plan referred to in this agreement, has been proposed by the Reorganization Committee for the reorganization of the Railroad Company;

Now, Therefore, it is mutually agreed by and between the respective parties hereto as follows:

First. A printed copy of this agreement, signed by a majority of the members of the Reorganization Committee and of the Protective Committee; and by the parties of the second and third parts hereto, and by or for the party of the fifth part, shall be lodged with J. P. Morgan & Co., New York, and a duplicate, signed in like manner, shall be lodged with the Deutsche Bank, of Berlin. Each of said copies shall be taken as a complete and original instrument, but both shall constitute but one agreement. The foregoing Plan is, and shall be, taken to be a part of this agreement, with the same effect as though each and every provision thereof had been embodied herein, and said Plan and this agreement shall be read as parts of one and the same paper; but no estimate, statement, explanation or suggestion contained in the said Plan or this agreement, or in any circular issued, or which may hereafter be issued, by the Depositaries or by the Committee or by the Managers, is intended, or is to be accepted, as a representation or warranty, or as a condition of deposit or assent under the Plan and this agreement, and no defect or error shall release any deposit under this Plan and agreement, or affect or release any assent thereto, except by written consent of the Managers.

Holders of the Bonds, Collateral Trust Notes, Dividend Certificates, and of the Preferred and Common Stock of the Railroad Company, and of the stock of the Northwest Equipment Company and of the mortgage bonds of various Branch Railroads hitherto known as parts of the Northern Pacific Railroad system, or of any of them, may become parties to this Plan and agreement by depositing their securities with the Depositaries upon the terms and conditions specified in the Plan and this agreement, or hereafter defined, and within the periods which shall be fixed or limited by the Managers.

Such holders must in all cases deposit the certificates for their stock, or their bonds, or other securities, with such transfers, assignments and powers of attorney as may be required by the Managers in order to vest in them, and to enable them to transfer, the complete and absolute title to such stocks or bonds or other securities, and the Depositors agree respectively at any time, on demand of the Man-

agers, to execute any and all other transfers, assignments or writings required for vesting the complete ownership of the bonds and stock deposited hereunder in the Managers, or their nominees.

All Depositors of securities (excepting Assenting Certificate holders as hereinafter designated) shall receive certificates of deposit in form to be prescribed by the Managers, specifying the respective bonds or stocks deposited, and the holders of such certificates of deposit shall be entitled (subject to any provisions contained in such certificates) to the rights and benefits, and only to the rights and benefits, specified in the Plan and this agreement, as accruing to the holders of the bonds or stocks of the class represented by such certificates respectively, or granted by the Managers, pursuant to the powers conferred upon them; and thereafter the holder of any such certificate, or of any certificate issued in lieu thereof or in exchange therefor, shall be subject to the Plan and this agreement and entitled to have and exercise the rights of the original Depositor under the certificate issued to him in respect of the securities therein mentioned.

The Plan and this agreement prepared and adopted by the Reorganization Committee in exercise of the power, and in performance of the duty imposed upon said Reorganization Committee under the said Bondholders' Agreement of February 19, 1894, is in the form and contains the terms, powers and conditions which to the Committee seem equitable and fair; and in accordance with the provisions of said Bondholders' Agreement, are now lodged at New York with the Farmers' Loan and Trust Company and the Mercantile Trust Company; at Berlin, with the Deutsche Bank; and at London with the branch of the Deutsche Bank, which has been appointed by said Reorganization Committee as agent therefor, and also with said Reorganization Committee at its office, No. 15 Broad Street, in the City of New York, at each of which places copies are left for distribution to bondholders; and a brief publication of the fact of the adoption and filing of such Plan of Reorganization will be made for at least two weeks in one or more daily newspapers published in the Cities of New York, London and Berlin, and in the absence of express dissent in writing, filed within twenty days after the expiration of such publication (in compliance with the provisions of the Second Article of the said Bondholders' Agreement), the assent to and ratification of the Plan and this agreement shall be conclusively and finally assumed, conferred and given by each and every certificate holder not so expressly dissenting herefrom. But, nevertheless, the Managers, at their option, at any time, may by notice published in the manner hereinafter provided in Article Twelfth hereof, exclude from the operation of the Plan and this agreement, and from any and all interest thereunder, any and all bonds represented by any such certificate issued under such Bondholders' Agreement, unless within the time and in the manner required in such public notice such certificate shall have been submitted to one of the Depositaries hereunder for stamping, and by one of such Depositaries shall have been stamped as expressly assenting to the Plan and this agreement.

Holders of General Second, General Third and Consolidated Mortgage bonds not already deposited under the Bondholders' Agreement of February 19, 1894, shall, by the delivery of their bonds to the Depositaries, be deemed to have deposited their bonds under said Bondholders' Agreement, and for the bonds deposited will receive certificates of the Mercantile Trust Company of New York, issued under that agreement, which may be stamped by one of the Depositaries as assenting to the Plan and this agreement.

All bonds represented by any such certificate, the holder of which shall have acquiesced as above provided, unless stamping of such

certificates shall be required by the Managers, as above provided, and all bonds represented by any certificate stamped as aforesaid, shall be subject to, and included within, the provisions of this Plan and agreement as fully and irrevocably as though directly deposited hereunder, and the Managers shall irrevocably possess and from time to time may exercise all rights of the holders of bonds represented by such certificates, subject to the terms thereof, including the right to abandon or terminate the said former agreement and all further proceedings thereunder.

All such certificates so acquiescing or so stamped are herein designated "Assenting Certificates," and the holders thereof are designated "Assenting Certificate Holders."

Such Certificates of Deposit and such Assenting Certificates and the interests represented thereby shall be transferable only subject to the terms and conditions of the Plan and this agreement, and in such manner as the Managers shall approve; and upon such transfer, all rights of the Deposit or in respect of the deposited bonds or stock represented by such certificates, together with all installments paid by the Depositors of such stock, or their transferees, and all rights under the Certificates of Deposit or Assenting Certificates transferred, shall pass to the transferee, and the transferees and holders of such Certificates of Deposit or of such Assenting Certificate shall for all purposes be substituted in place of the prior holders, subject to this agreement. All such transferees, as well as the original holders of Certificates of Deposit or of Assenting Certificates, shall be embraced under the term "Depositors," whenever used herein. Each Certificate of Deposit or Assenting Certificate may be treated by the Reorganization Committee, by the Managers and by the Depositaries as a negotiable instrument, and the holder for the time being may be deemed to be the absolute owner thereof, and of all rights of the original Depositor of the bond or stock in respect of which the same was issued, and neither the Depositaries nor the Reorganization Committee nor the Managers shall be affected by any notice to the contrary. By accepting any such Certificate, or by presenting any Mercantile Trust Company Certificate to be stamped hereunder, every recipient or holder thereof shall thereby become party to the Plan and this Agreement with the same force and effect as though an actual subscriber hereto. The term Depositor, as well as the term Assenting Certificate Holder, whenever used herein, is intended, and shall be construed, to include not only persons acting in their own right, but also trustees, guardians, committees, agents and all persons acting in a representative or fiduciary capacity, and those represented by or claiming under them, and partnerships, associations, joint-stock companies and corporations. No rights hereunder shall accrue in respect to any securities hereinbefore mentioned unless, nor until, the same shall have been subjected to the control of the Managers and to the operation of the Plan and this Agreement as herein provided.

The Depositaries shall receive the deposited stocks and bonds, and shall deliver the same to one or more Trust Companies in the City of New York, and the same shall be held by them respectively subject to the order and control of the Managers.

The Managers may, in their discretion, fix or limit the period or periods within which holders of bonds or stock, or other securities, or any class thereof, may deposit their securities, and within which they or holders of Mercantile Trust Company Certificates may become parties to the Plan and this agreement, and the periods within which the installments of cash payable by depositing holders of Preferred and Common stock must be paid, and, in their discretion, either generally or in special instances, may extend or renew the period or

periods so fixed or limited, on such terms and conditions as they may see fit.

Holders of securities not deposited, or of the Mercantile Trust Company Certificates not becoming parties hereto, in the manner herein provided, by stamping, if so required, within the periods respectively fixed or limited therefor, will not be entitled to deposit the same or to become parties to this agreement, or to share in the benefits thereof, and shall acquire no rights thereunder, except upon obtaining the express consent of the Managers, who may withhold or give such consent, in their absolute discretion, and such terms and conditions as they may see fit.

The several installments of cash, payable by depositing stockholders as provided in the plan and this agreement, must be paid to the respective Depositaries, and must be receipted for by such Depositaries on the respective Certificates of Deposit issued for such stock. The depositing stockholders agree that all such installments of cash may be used, at any time, by the Managers, for any of the purposes of the Plan and this agreement. Depositors of stock and holders of certificates of deposit for deposited stock respectively agree that prompt payment of the several installment of cash payable by them respectively on the terms of the Plan and this agreement is an essential condition to their acquisition of new stock by purchase under the Plan and this agreement, and that any depositor or holder of a certificate of deposit for stock who shall fail to make prompt payment of any installment of cash payable as provided in the Plan within the periods fixed or limited by the Managers for such payment shall forthwith and without further or other notice or action cease to have any rights, or to be entitled to any benefits hereunder, and in every such case the deposited stock and any cash paid as above provided prior to the date of such default shall vest in and belong to the Managers, and may be used for any of the requirements of carrying out the Plan and this agreement, and that no such defaulting Depositor or Certificate Holder shall be entitled to the return or repayment thereof or to have any further interest or rights in respect thereof. The Managers, however, in their discretion, may waive any such default and accept payment of overdue installments due from any Depositor at any time before final settlement of accounts with the syndicate.

The Managers may, in their discretion, for the purpose of carrying out the Plan and this agreement, call in for deposit any of the undisturbed Main Line bonds mentioned in the Plan, and may cause any mortgage securing the same to be foreclosed, and may cause other similar bonds having similar security, or the Prior Lien bonds reserved therefor under the Plan, to be issued in exchange for such bonds.

Second. The Depositors and Assenting Certificate Holders hereby irrevocably request the Managers to endeavor to carry into practical operation the Plan and this agreement, in its entirety or in part, to such extent and in such manner and with such additions, exceptions and modifications as the Managers shall deem to be for the best interests of the Depositors and Assenting Certificate holders or of the properties finally embraced in the Reorganization. Each and every Depositor and Assenting Certificate holder, for himself and not for any other, does hereby sell, assign, transfer and set over to the Managers as copartners, and to the survivor and survivors of them and to their successors, each and every bond, share of stock, security or obligation or evidence thereof deposited hereunder, or represented by an Assenting Certificate, and every Depositor and Assenting Certificate holder hereby agrees that the Managers shall be and they are hereby vested with all the rights and powers of the owners of the stock, bonds, securities and obligations deposited hereunder, or represented

by such Assenting Certificates, including the right to transfer the same into their own name, as a copartnership and as managers, or into the name of any other person or persons whom they may select; and (without limiting the foregoing provision) it is hereby declared that the Managers shall be fully authorized to vote thereon at any meeting of stockholders or bondholders or creditors; to use every such stock, bond, receipt, security or obligation as fully and to the same extent as the owner or holder thereof; to declare due the principal of any bond or other obligation deposited hereunder, and to revoke any such declaration whenever made; to call or attend, and either in person or by proxy, to vote at any and all meetings of stockholders or bondholders or creditors of any corporation however convened; to terminate or to seek to dissolve or modify any, trust, contract or lease, in whole or in part; to apply for the determination of the validity thereof, or for the removal of any trustees or the substitution of other trustees, or to take any other steps in respect of any trust, contract or lease or under any provision thereof; to purchase at any time or times, at such prices as they shall deem proper, or to pay, compromise or settle with the holders of any coupons, notes or other indebtedness or obligations of any of the Railroad Companies, or any Receiver's certificates or obligations issued or which may be issued or incurred by the Receivers thereof, and to apply for that purpose any moneys received from the sale of trust certificates for stock in the new Company or which may otherwise be received or raised by the Reorganization Committee or by them; to borrow money for any of the purposes of this agreement, and to charge or pledge any deposited securities, property purchased, or new securities to be issued, for the payment of any moneys borrowed; to give all bonds of indemnity or other bonds, and to charge therewith the securities deposited hereunder or any part thereof; to institute or become parties to any legal proceeding; to apply for receivers, or for the removal of receivers and the substitution of other receivers, or for the termination of any receivership and the delivery of any property to its owners; to settle any litigation now or at any time existing or threatened in whole or in part, with plenary power to enter into arrangements for decrees, or for facilitating or hastening the course of litigation, or in any way to promote the consummation of the Plan; to do whatever, in the judgment of the Managers, may be necessary to promote or to procure the sale as an entirety or the joint or separate sales of any lands, grants of lands, property or franchise herein concerned, wherever situated; to adjourn any sale of any property or franchise, or of any portion or lot thereof at discretion; to bid, or to refrain from bidding at any sale, either public or private, either in separate lots or as a whole, for any property or franchises or any part thereof whether or not owned, controlled or covered by any deposited security, or by the bonds represented by any Assenting Certificate, including or excluding any particular rolling stock, or other property, real or personal, and at, before or after any sale, to arrange and agree for the resale of any portion of the property which they may decide to sell rather than to retain; to hold any property or franchises purchased by them either in their name or in the name of persons or corporations by them chosen for the purposes of this agreement, and to apply any security embraced hereunder in satisfaction of any bid or towards obtaining funds for the satisfaction thereof; and the term property and franchise shall include any and all railroads, railroad and other transportation lines, branches, leaseholds, lands, rights in lands, mining rights, stocks, or other interests in corporations in which the Railroad Company has and interest of any kind whatever, direct or indirect. The amount to be bid or paid by the Managers for any property or franchises shall be absolutely discre-

tionary with them; and, in case of the sale to others of any property or franchises, the Managers may receive out of the proceeds of such sale or otherwise any dividend in any form accruing on any securities held by them.

Third. The Managers may procure the organization of one or more new companies, or they may adopt or use any existing or future companies, and they may be caused to be made such consolidations, leases, sales or other arrangements, and may make or cause to be made such conveyances or transfers of any properties or securities acquired by them, and may take such other proceedings as they may deem proper for the purpose of creating the new securities provided for in this Plan and agreement and for carrying out all or any of the provisions thereof. Said Managers shall further be authorized to receive and dispose of, in accordance with any of the provisions of this Plan and agreement, the new securities to be created, and said Managers may vote upon all the stock of such new corporation for all purposes in their judgment necessary to carry out the Plan until the same shall be transferred to the Voting Trustees or to the Depositors and Assenting Security holders, who shall be entitled to receive the same.

Fourth. The Managers may construe the Plan and this agreement; and their construction thereof or action thereunder, in good faith, shall be final and conclusive. They may supply any defect or omission, or reconcile any inconsistency in such manner and to such extent as shall be necessary to carry out the same properly and effectively, and they shall be the sole judge of such necessity. They shall be the sole and final judge as to when and whether the assent of enough parties interested in the Railroad Company shall have been obtained to warrant them in carrying the same or any part into effect, and they shall have power, whenever they shall deem proper, to abandon or to alter, modify or depart from, the Plan of Reorganization or any part thereof. They may at any time or times, after any such partial abandonment, restore to the Plan any abandoned part or parts thereof, and may seek to carry the same into effect, as fully as if such part or parts had not been abandoned. They may also attempt to carry the Plan into effect rather than abandon or modify the same, even though it be manifest that, as carried out, the Plan must depart from the original Plan or from some part thereof. But in case of any intentional change or modification or departure from the Plan, which, in their judgment, shall materially affect any of the several classes of Depositors, or their mutual relations, a statement of such proposed change, modification or departure shall be filed with the Depositaries, and notice of the fact of such filing shall be given as hereafter provided in Article Twelfth; and within two weeks after final publication all holders of the outstanding Certificates for such particular class of securities affected thereby may surrender their respective Certificates therefor and withdraw securities of such particular class or classes, or the proceeds thereof, or substitutes therefor then under the control of the Managers, to the amount indicated in such Certificates, and all Assenting Certificate holders may require cancellation of their assent and release herefrom of the securities represented by their Assenting Certificates, provided, however, that in every case of withdrawal or cancellation the Certificate Holders or the Assenting Certificate Holders shall respectively make payment of their shares of the expenses of the Reorganization Committee and of the Managers as apportioned by the latter. Every Depositor of securities not so surrendering and withdrawing, and every Assenting Certificate Holder not withdrawing his assent, within such two weeks after final publication, shall be deemed to have assented to the proposed changes or

modifications, and whether or not otherwise objecting, shall be bound thereby as fully and effectively as if he had actually assented thereto. Any changes or modifications finally made by the Managers shall be part of the Plan and this agreement; and all provisions and references concerning the Plan shall apply to the plan so changed or modified. In case the Managers shall finally abandon the entire Plan, the stocks and bonds deposited hereunder, or their proceeds, or any stocks, bonds, securities or claims or representatives thereof, then under the control of the Managers, shall be delivered to the several Depositors in amounts representing their respective interests upon surrender of their respective Certificates and payment of such actual expenses as shall have been incurred by the Reorganization Committee and Managers, which latter shall have power to determine and to apportion upon the several classes of securities deposited hereunder the share of expense to be borne by each security. In case of such abandonment, in like manner, and upon like payment of expenses, any assent of the Assenting Certificate holders shall be released by the Managers, and until so released the General Second, General Third and Consolidated Mortgage bonds represented by the Assenting Certificats shall be subject to their ratable share of such expense.

In any such case, any moneys paid by the depositing stockholders, or any coupons, receiver's certificates or other obligations, claims or property acquired therewith, or the proceeds thereof when received, remaining after deducting therefrom the share of the expenses incurred by the Managers under this agreement apportioned upon such depositing stockholders, shall be equitably distributed or adjusted among the respective holders of Certificates of Deposit therefor; but the depositing stockholders, or holders of such Certificates of Deposit, shall have no claim for the repayment of any such moneys, except to the extent of their ratable shares of such moneys, or their proceeds, remaining in the hands of the Managers after payment of such expenses.

In every such case of withdrawal, any cash paid or advanced, as provided in the Plan, to depositors of bonds, notes or dividend certificates or Certificates of Deposit therefor or Assenting Certificates, and any interest paid or advanced to holders of Certificates of Deposit or Assenting Certificates in respect of deposited bonds, notes or dividend certificates represented by such Certificates of Deposit or Assenting Certificates, or in respect of the new bonds to be issued in exchange therefor under the Plan, must be repaid by the holders of such Certificates before the deposited bonds, notes or dividend certificates represented by such Certificates of Deposit or Assenting Certificates shall be surrendered in exchange therefor; but any interest collected by the Managers on deposited securities will in such case of withdrawal be accounted for by the Managers to the holders of the Certificates of Deposit for such securities or of Assenting Certificates.

Fifth. The Managers may proceed under the Plan and this agreement or any part thereof with or without foreclosure, and in case of foreclosure may exercise any power, either before or after foreclosure sale; and in every case all the provisions of the Plan and this agreement shall equally apply to and in respect of any physical properties embraced under the reorganization, and to and in respect of any securities representing any such property, it being intended that for all purposes thereunder any such property, and any security representing such property, may be treated or accepted by the Managers as substantially identical. In case any separate Plan shall, in the opinion of the Managers, become necessary or expedient to effect the reorganization of any subordinate or other company, the Managers

may promote and participate in any such reorganization and may deposit thereunder any securities thereby affected.

In case of any claim, lien or obligation not herein fully provided for and affecting the Railroad Company, or any property or franchises thereof, the Managers may from time to time (subject, however, to Article Sixth hereof) make such compromise in respect thereto or such provision therefor as they may deem suitable, using therefor any securities not expressly required for settlement with Depositors, or not expressly reserved for liens or obligations specified in the Plan, but the total amount of new securities to be created as set forth in the Plan shall not be thereby increased.

Any action contemplated in the Plan and this agreement to be performed on or after completion and reorganization may be taken by the Managers at any time when they shall deem the reorganization advanced sufficiently to justify such course, and the Managers as they may deem necessary may defer the performance of any provision of the Plan and this agreement, or may commit such performance to the new company.

They may also in their discretion set apart and hold in trust, or place in trust with any trust company, any part of the new securities to be issued and cash which may be received from sales of new securities, or otherwise, as they may deem judicious, for the purpose of securing the application thereof for any of the purposes of the Plan and this agreement.

Sixth. The Managers may from time to time make contracts with any person, syndicate or corporation for the purpose of carrying this agreement into effect and by loan, guaranty, or by the sale of the new securities to be created, or otherwise, on such terms, conditions and rates as said Managers may deem proper; and may obtain any moneys required to carry out the Plan and this agreement, including such sums as the Managers may deem expedient to provide for the uses of the new Company; and for the performance of any contract said Managers may charge the deposited securities and the new securities to be issued and may pledge the same for the payment of any moneys borrowed and interest thereon, and other performance of any other obligations incurred under the powers herein conferred. The Managers may employ counsel, agents and all necessary assistance, and may incur and discharge any and all expenses by them deemed reasonable for the purposes of this agreement. They may prescribe the form of all securities and of all instruments at any time to be issued or entered into. They may create and provide for all necessary trusts, and may nominate and appoint trustees thereunder, excepting that the Reorganization Committee shall make any appointment in lieu of, or in succession to, Georg Siemens, and that the Protective Committee shall make any appointment in lieu of, or in succession to, August Belmont, prior to the actual reception of stock by the Voting Trustees. They may, at public or private sale, or otherwise, dispose of any bonds and Trust Certificates for stock of the new Company left in their hands because of any failure to make deposits hereunder. In so disposing of any such new securities thus left on their hands, they may use the same or the proceeds thereof for the purpose of carrying out the reorganization in such manner as they may deem expedient and advisable. At the time of the creation of the new securities, or as soon thereafter as may be, the Managers may take such action (either by creating lesser amounts of securities, or otherwise) as they may deem necessary to guard against the issue of such particular securities in any manner or to any extent inconsistent with the purposes of the Plan.

Seventh. Messrs. J. P. Morgan & Co., as Managers, shall act as

a copartnership, and in case of any change in said firm, the firm of J. P. Morgan & Co., as from time to time constituted, shall continue as Managers, with all the powers, rights and title vested in the Managers hereunder. Neither the Committees nor the Managers nor the Depositaries assume any personal responsibility for the execution of the Plan, or of this agreement, or any part of either, nor for the result of any steps taken or acts done for the purpose thereof; the Managers, however, undertaking in good faith to endeavor to execute the same. No member of the Reorganization Committee, nor any Depositary, nor the Managers, shall be personally liable for any act or omission of any agent or employee selected in good faith, nor for any error of judgment or mistake of law, nor in any case except for his, its or their own individual willful malfeasance or neglect; and no member of the Reorganization Committee shall in any case be personally liable for the act or omission of any other member, nor for the acts of any Depositary or of the Managers, nor shall any Depositary or the Managers be personally liable for the acts or defaults of the Reorganization Committee, or of any other Depositary, or of any Trust Company. The Managers may act through any committees or agents, and may delegate any authority, as well as discretion, to any such committee or agent, and the members of such committee or such agents may be allowed a reasonable compensation for their services hereunder, and the Managers shall be entitled to the compensation stated in the Plan. Any member of the Managers or Depositaries, or any member of either Committee, at any time, may be a Voting Trustee, and may be or become pecuniarily interested in any contracts, property or matters which this agreement concerns, including participation in or under any syndicate agreement, whether or not mentioned in the Plan. Any direction given by the Managers shall be full and sufficient authority for any action of the depositaries or of any Trust Company or of any other custodian or of any committee or agent.

The Reorganization Committee shall be entitled to reasonable compensation. It may discharge any and all reasonable expenses by it incurred for any of the purposes of this agreement or of the agreement of February 19, 1894. Its accounts shall be filed with the Board of Directors of the new Company, and the same, as filed, shall be final, binding and conclusive upon all parties having any interest therein. The Compensation of the said Reorganization and the Protective Committee and their expenses shall be paid as part of the expenses of the reorganization.

Eighth. The Managers may negotiate and contract with any and all companies or persons for obtaining or granting running powers, terminal facilities, exchanges of property, or any other convenience which they may deem necessary or desirable to obtain or to grant, and may make contracts therefor binding upon such new Company, and generally may ratify and make purchases, contracts, stipulations or arrangements as will in their opinion operate directly or indirectly to aid in the preservation, improvement, development or protection of any property now constituting the Northern Pacific System, of which the Railroad Company or any subordinate company has contracted to acquire, or to prevent or avoid opposition to or interference with the successful execution hereof.

Ninth. The accounts of the Managers shall be filed with the Board of Director of the new Company within one year after its organization shall have been completed, unless a longer time be granted by the said Board. The accounts, when approved by such Board of Directors, shall be final, binding and conclusive upon all parties having any interest therein, and thereupon the Managers shall be discharged. The

acceptance of new securities by any Depositor or any any Assenting Certificate holder shall estop such acceptor from questioning the conformity of such securities in any particular to any provisions of the Plan; and the acceptance of new securities by the holders of a majority in amount of the Certificates of Deposit and Assenting Certificates for any class of securities shall in each case respectively estop all holders of Certificates of Deposit and Assenting Certificates for securities of that class.

Tenth. The enumeration of specific powers hereby conferred shall not be construed to limit or to restrict general powers herein conferred or intended so to be, and it is hereby distinctly declared that it is intended to confer on the Managers and each Depositor hereunder and each Assenting Certificate holder hereby confers on the Managers, in respect of all securities deposited or to be deposited, or securities represented by Assenting Certificates, and in all other respects, any and all powers which the Managers may deem necessary or expedient in or towards carrying out or promoting the purposes of the Plan and this agreement in any respect, even though any such power be apparently of a character not now contemplated; and the Managers may exercise any and every such power as fully and effectively as if the same were herein distinctly specified, and as often as, for any cause or reason, they may deem expedient. The methods to be adopted for or towards carrying out this agreement shall be entirely discretionary with the Managers.

The bonds and other obligations deposited under the Plan and this agreement, or represented by Assenting Certificates, and all Receivers' Certificates, coupons and claims purchased or otherwise acquired under this agreement, shall remain in full force and effect for all purposes, and shall not be deemed satisfied, released or discharged by any delivery of new securities; and no legal right or lien shall be deemed released or waived, but said bonds and other claims, and any judgment upon any of such claims, including claims and judgments for deficiencies, and all liens and equities, shall remain unimpaired, and may be enforced by the Managers or by the new Company or by any or other assign of the Managers until paid or satisfied in full or expressly released. Neither the Managers nor any bondholders or creditors of the Railroad Company, by executing this agreement, or by becoming parties thereto, release, surrender or waive any lien, right or claim in favor of any stockholders or other creditors of such Company, and all such liens, rights or claims shall vest unimpaired in the Managers and in the new Company, or its assigns, severally and respectively; and any purchase or purchases by or on behalf of the Managers, or the new Company, under any decree for the enforcement of any such lien, right or claim shall vest the property purchased in the Managers or the new Company free from all interest or claim on the part of any such stockholders, creditors or other parties. No right is conferred, nor any trust, liability or obligation (except the agreements herein contained in favor of the holders of Certificates of Deposit or Assenting Certificates hereunder) is created by the Plan and this agreement, or is assumed hereunder or by or for any new Company in favor of any bondholder, or any other creditor, or of any holder of any claim whatsoever against the Railroad Company, nor in favor of any company now existing or to be formed hereafter (whether such claim be based on any bonds, stocks, securities, lease, guaranty or otherwise), with respect to any securities deposited under this agreement or any moneys paid to, or received by Managers or by the Committee or Depositaries hereunder or with respect to any property acquired by purchase at any foreclosure sale, or with respect to any

new securities to be issued hereunder, or with respect to any other matter or thing.

Eleventh. All moneys paid under or with reference to the Plan and this agreement shall be paid over by the Depositaries to the Managers, who shall as bankers hold the same subject to application for any of the purposes of the Plan and this agreement as may be most convenient, and as from time to time may be determined by the Managers, whose determination as to the propriety and purpose of any such application shall be final, and nothing in the Plan shall be understood as limiting or requiring the application of specific moneys to specific purposes. Any obligation in the nature of floating debt or otherwise against any company or property embraced in the Plan, either as proposed or carried out, or any securities held as collateral for any such obligation, may be acquired or extinguished or held by the Managers at such times, in such manner and upon such terms as they may deem proper for the purposes of reorganization, but nothing in the Plan and this agreement contained is intended to constitute, nor shall it constitute, any liability or trust in favor or in respect of any such obligation.

Twelfth. All calls for the presentation of Certificates for stamping, for the deposit of bonds and stocks, for the payment to be made by depositing stockholders or for the surrender of Certificates; all notices fixing or limiting any period for the deposit of securities or for such payments, or for the presentation of Certificates for stamping, and all other calls or notices hereunder, except when otherwise provided, shall be inserted in the New York Times and the New York Tribune, or in two other daily papers of general circulation published in the City of New York; in the London Times and News, or in two other daily papers of general circulation published in the City of London; and in two daily papers of general circulation published in the City of Berlin; twice in each week for two successive weeks, beginning on any day of the week. Any call or notice whatsoever, when so published by the Managers or by the Deutsche Bank, shall be taken and considered as though personally served on all parties hereto, and upon all parties bound hereby, as of the respective dates of insertion thereof, and such publication shall be the only notice required to be given under any provision of this Plan and agreement; and all German translations of the Plan and this agreement and of any call or notice thereunder shall be made under the direction or with the approval of the Deutsche Bank, and when so made shall be sufficient for publication in Germany; but, in case of any discrepancy between such translation and the English original, the latter shall control, and, notwithstanding such discrepancy, shall bind all parties in interest. When a call or notice shall have been advertised as above specified in New York, or in London, or in Berlin, publication shall be complete as regards all holders of certificates of deposit and assented receipts issued or stamped by the Depositaries in the City in which such publication shall have been made, and no further publication shall be required in such city.

Thirteenth. The Plan and this agreement shall bind and benefit the several parties, including the Depositaries hereunder, their and each of their survivors, heirs, executors, administrators, successors and assigns.

Fourteenth. In order fully to subject to every provision of the Plan and this agreement, all General Second, General Third and Consolidated Mortgage Bonds now or hereafter represented by Assenting Certificates of the Mercantile Trust Company, and to obtain therefor all benefits hereunder, the Mercantile Trust Company of New York becomes a party hereto, and each Assenting Certificate holder

hereby confers upon it full power and authority, either with or without the termination of the said Bondholders' Agreement or February 19, 1894, to hold subject to the Plan and this agreement and to deliver to the Managers or upon their order, the bonds represented by any such Assenting Certificate, and full power and authority from time to time thereafter to make, execute and perform (such power and authority by it to be exercised when requested by the Managers) such further or other instruments, agreements and transfers as may be required hereunder in respect of any bonds represented by any such Assenting Certificates.

In witness whereof, a majority of the Reorganization Committee, the Managers, The Mercantile Trust Company of New York, the Deutsche Bank and the Protective Committee have caused these presents to be duly executed, and all other parties hereto have deposited securities or, as above set forth, have assented hereto in respect of certificates of the Mercantile Trust Company.

EDWARD D. ADAMS,
JOHN C. BULLITT,
LOUIS FITZGERALD,
CHARLES H. GODFREY,
JOHN D. PROBST,
JAMES STILLMAN,
ERNST THALMANN.

THE MERCANTILE TRUST COMPANY,
by Louis Fitzgerald, President.
J. P. MORGAN & CO.

DEUTSCHE BANK,
by Edward D. Adams.

AUGUST BELMONT,
BRAYTON IVES,
GEORGE R. SHELDON,
CHARLEMAGNE TOWER, Jr.

EXHIBIT B.

[This exhibit is a map of Northern Pacific tide lands at Tacoma, attached to original findings and reproduced in certified copies, referred to in finding No. 38.]

Exhibit C.

NORTHERN PACIFIC RAILWAY COMPANY.

Classification of Train, Engine and Car Miles, and Rules for Apportioning Operating Expenses to Accounting Divisions.

Taking Effect July 1, 1907.

CLASSIFICATION OF TRAIN MILES.

Revenue Service.

1. Freight

Includes miles run by revenue-earning trains to transport freight, which do not regularly include a car or cars devoted exclusively or principally to revenue passenger business; also miles run by trains consisting of empty freight cars and of trains consisting of an engine and a caboose running light between terminal stations on account of unbalanced traffic or other causes. When milk, express, baggage or other cars are hauled in a freight train and their earnings are classed as freight earnings, the miles of the train should be considered as freight train miles. Freight trains that regularly haul no passenger service equipment, but transport passengers in a caboose should be classed as freight trains, as should also freight trains temporarily using a passenger car in place of a caboose.

2. Mixed

Includes miles run by revenue-earning trains to transport both passengers and freight in cars, each of which is devoted exclusively to either passenger business or freight business.

NOTE—Mileage of Mixed Trains is to be apportioned one-fourth to "Passenger" and three-fourths to "Freight."

3. Passenger

Includes miles run by revenue-earning trains to transport passengers, baggage, mail and express, also miles run by trains consisting of deadhead passenger equipment. When one or more cars other than regular passenger-train cars, such as milk cars, cabooses deadheaded back, etc., are hauled in a passenger train, the miles run by that train should be considered as passenger train miles.

4. Special Service

Includes miles run by revenue-earning trains, such as chartered trains, paid for either on the basis of a rate per mile run or a lump sum for the train; circus and theatrical trains run under contracts

calling for payment of specified amounts for transportation between designated stations; chartered trains for the Federal or State Governments, carrying troops, munitions of war, camp outfits, etc.

NOTE—Mileage of Special Service Trains is to be apportioned to "Passenger" and "Freight," according to the class of service.

Non-Revenue Service.

Includes miles run by trains which are not revenue producing, such as:

(a) Of the Passenger Class: Pay-trains, official trains, inspection trains for Railway Commissioners, special trains run to convey fire apparatus for use in saving the company's property from destruction by fire and trains run to convey employees to and from work;

(b) Of the Freight Class: Material and supply trains;

(c) Of the Work Class: Construction trains, trains hauling gravel or other ballast, or engaged in bank widening, ballasting and other maintenance work; wrecking trains, repair trains, snow plows and flangers.

Rules for Computation of Train Miles.

1. Revenue Train Miles should be based on the actual distance run between terminals and computed from the official time-table or distance table, the same as for Passenger Miles, Ton Miles and Car Miles.

2. Revenue Passenger trains and Revenue Mixed Trains may incidentally carry private cars, official cars, work or service cars, or cars of related classes; and Revenue Freight Trains may incidentally carry cars containing railway material and supplies, or other freight which does not earn revenue; but whole trains of such cars should be regarded as non-revenue trains and classed accordingly.

3. Non-Revenue Train Miles should be based on the actual distance run between terminals. When work trains are run between terminals and not ordered to work at some specified point or within specified working limits, they should be allowed the actual miles run, the same as any other class of trains. When ordered to run to a certain point to work at that point or within specified working limits, they should be allowed the actual miles made while under running orders and in addition an arbitrary mileage of six miles per hour for the time working at the point or within the working limits named.

4. Each train and each section of a train run by a separate train crew, should be considered a separate train, whether hauled by one or more locomotives for either the whole distance or a part of the distance between the train terminals. There should be nothing added to this distance to cover running from roundhouse to terminal, doubling hills running for water, switching or other work at way stations, or for the service of helper or pusher engines or the extra engines on double or triple-head trains.

5. Mileage of trains detoured over foreign roads when hauled by the engines and handled by the crews of the home company should

be computed on the basis of miles actually run and classied by the detouring line in its train mileage in accordance with the service performed.

CLASSIFICATION OF LOCOMOTIVE MILES.

Revenue Service.

1. Freight.

Includes miles run by locomotives between terminals or stations with freight trains.

NOTE.—The mileage of locomotives hauling cabooses only, either for the purpose of hauling traffic or in returning after delivering traffic moving in opposite directions, should be included in "Freight—Light."

2. Freight—Helping.

Includes miles run by locomotives while assisting freight trains either as pushers or as double-headers; also miles run while hauling the second cut of a freight train doubled over grades.

3. Freight—Light.

Includes miles run by locomotives between terminals or stations, with or without cabooses, going for or returning from service designated in No. 1; miles run by light locomotives going to or returning from assisting freight trains, as pushers or double-headers; miles run light returning to train after having hauled the first cut of a freight train doubled over grades; miles run light by locomotives of a freight train to and from next coaling station or water tank for coal or water; miles run light to pick up or assist a freight train at stations between train terminals; miles run to pick up and haul dead freight train locomotives into terminals; also miles run by locomotives coming from or going to enginehouses or turntables from freight-train service, provided no miles will be allowed for this latter service if the distance be one-half mile or less in one direction.

4. Mixed.

Includes miles run by locomotives between terminals or stations with mixed trains.

5. Mixed—Helping.

Includes miles run by locomotives while assisting mixed trains either as pushers or double-headers; also the miles run while hauling the second cut of a mixed train doubled over grades.

6. Mixed—Light.

Includes miles run by locomotives between terminals or stations, with or without cabooses or passenger-train cars, going for or returning from service designated in No. 4; miles run by light locomotives going to or returning from assisting mixed trains, as pushers or double-headers; miles run light returning to train after having hauled the first cut of a mixed train doubled over grades; miles run light by mixed train locomotives to and from the next coaling station or water tank for coal or water; miles run light to pick up or assist a mixed

train at stations between train terminals; miles run to pick up and haul dead locomotives from mixed trains into terminals; also miles run by locomotives coming from or going to enginehouses or turntables from mixed-train service, provided no miles will be allowed for this latter service if the distance be one-half mile or less in one direction.

NOTE.—Mixed Locomotive Miles is to be apportioned one-fourth to "Passenger" and three-fourths to "Freight."

7. Passenger.

Includes miles run by locomotives between terminals or stations with passenger, mail and express trains.

8. Passenger—Helping.

Includes miles run by locomotives while assisting passenger, mail and express trains either as pushers or double-headers.

9. Passenger—Light.

Includes miles run by locomotives going for or returning from service designated in No. 7; miles run by light locomotives going to or returning from assisting passenger trains, as pushers or double-headers; miles run light by locomotives of a passenger train to and from the next coaling station or water tank, for coal or water; miles run light to pick up or assist a passenger train at stations between train terminals; miles run to pick up and haul dead passenger-train locomotives into terminals; also miles run by locomotives coming from or going to enginehouses or turntables from passenger-train service, provided no miles will be allowed for this latter service if the distance be one-half mile or less in one direction.

10. Special Service.

Includes miles run by locomotives in special revenue service, such as locomotives hauling chartered trains, paid for either on the basis of a rate per mile run or a lump sum for the train; circus and theatrical trains run under contracts calling for payments of specified amounts for transportation between designated stations; chartered trains for the Federal or State Governments, carrying troops, munitions of war, camp outfits, etc.

11. Special Service—Helping.

Includes miles run while assisting special service trains as defined in No. 10, either as pushers or double-headers; also the miles run while hauling the second cut of a special service train doubled over grades.

12. Special Service—Light.

Includes miles run by locomotives between terminals or stations, with or without cabooses or passenger-train cars, going for or returning from service designated in No. 10; miles run by light locomotives going to or returning from assisting special service trains, as pushers or double-headers; miles run light returning to train after having hauled the first cut of a special service train doubled over grades; miles run light by locomotives of special service trains to and from the

next coaling station or water tank, for coal or water; miles run light to pick up or assist a special service train at stations between train terminals, miles run to pick up and haul dead locomotives from special service trains into terminals; also miles run by locomotives coming from or going to enginehouses or turntables from special service trains, provided no miles will be allowed for this latter service if the distance be one-half mile or less in one direction.

NOTE.—Special Service Locomotive Miles is to be apportioned to "Passenger" and "Freight," according to the class of service.

13. Switching.

Includes miles allowed to locomotives while switching in yards (but not locomotives switching exclusively at shops for shop purposes), and allowed train locomotives for performing switching service at terminals or way stations. Switching miles to be computed at rate of six miles per hour for the actual time engaged in such service in excess of one hour at any one station.

Miles run by switch locomotives helping trains out of terminals will be treated as "Freight—Helping," "Passenger—Helping," etc., according to the class of the train helped. The light miles run by switch locomotives returning to the yard after such helping service will be treated as "Freight—Light," "Passenger—Light," etc., according to the class of the train helped.

NOTE.—Switching locomotive miles is to be apportioned to "Passenger" and "Freight" according to the class of service.

Non-Revenue Service.

Includes miles run by locomotives in the different classes of service described under "Non-Revenue Service Train Miles," and, in addition, trial trips of locomotives, to be computed as follows:

(a) In the case of trains of the freight class or of the passenger class, and for trial trips of locomotives, the actual miles run by the locomotives.

(b) In case of trains of the work class, when orders are given to a work train to run to a certain point, work between certain limits, and then return, the actual time card mileage will be allowed between points named in running order, and, in addition, six miles per hour for time held between working limits. Work locomotives employed for switching at shops for shop purposes, for spotting cars in gravel pits, working with pile drivers, etc., should be allowed a mileage of six miles per hour for the actual time in service.

Rules for Computation of Locomotive Miles.

1. All locomotive miles made in hauling trains, except in Helping and Work Train Service, should be based on the actual distance run between terminals, to be computed from the official time-tables, or distance-table, as prescribed for Train Miles.

2. Helping miles of locomotives should be based on the actual distance made with trains in helping service or in doubling hills.

3. Work train locomotive miles should be arrived at as prescribed for Work Train Miles.

4. Light locomotive miles should be based on the actual distance locomotives are run light, or with only a caboose for the entire distance between terminals.

CLASSIFICATION OF CAR MILES.

Revenue Service.

Freight.

1. Loaded.

Includes miles run by all loaded freight cars in freight service.

2. Empty.

Includes miles run by all empty freight cars in freight service.

3. Caboose.

Includes miles run by caboose cars in freight service.

Passenger.

4. Passenger Coaches.

Includes miles run by home and foreign passenger coaches, combinations of passenger and baggage, passenger and mail and passenger and express cars, chair and club cars, either in service or deadhead.

5. Sleeping, Parlor and Observation Cars.

Includes miles run by home and foreign sleeping, buffet, parlor and observation cars, either in service or deadhead.

6. Dining Cars.

Includes miles run by home and foreign dining, cafe and other cars devoted exclusively to the serving of meals or other refreshments, either in service or deadhead.

7. Other Passenger Train Cars.

Includes miles run by home and foreign baggage, combination baggage and express and combinations of baggage, mail, postal and express cars; by home and foreign mail, postal and express cars; by business cars and by milk cars in passenger trains; either in service or deadhead.

Special Service.

8. Freight—loaded.

9. Freight—empty.

10. Caboose.

11. Passenger Coaches.

12. Sleeping, Parlor and Observation Cars.

13. Dining Cars.

14. Other Passenger Train Cars.

Includes miles run by the foregoing cars under their appropriate classes, in special revenue service as defined in the Classification of Train Miles.

Non-Revenue Service.

Includes miles run by cars in non-revenue trains as defined in the Classification of Train Miles, and as subdivided above under the head of "Special Service," items 8, 9, 10, 11, 12, 13 and 14.

RULES FOR APPORTIONING OPERATING EXPENSES TO ACCOUNTING DIVISIONS.

Note "A."—The term "Accounting Division" covers not only the divisions established by the Company for its own purposes but the further subdivisions of these when the line involved runs in more than one state, necessary in the preparation of reports to the various states.

Note "B."—By "Track Mileage" is meant the mileage of main, second, third and fourth tracks, yard, passing and spur tracks, sidings and wyes. The mileage at the close of the previous fiscal year is to be used subject to revision on account of the addition during the year of new main, second, third or fourth tracks with their yards, sidings and passing tracks. The addition during the year of yard, passing and spur tracks and sidings not laid in connection with new main tracks, or similar tracks taken up, need not be considered until the revised mileage for a fiscal year is used.

Note "C."—When in making the apportionment it is impracticable to use current train, car or engine mileage, such figures for the preceding month will be used.

Maintenance of Way and Structures.

Under the general heading "Maintenance of Way and Structures," all charges to the following named primary accounts can be localized and should be apportioned to the accounting divisions on which they occur, viz.:

Ballast.

Ties.

Rails.

Other Track Material.

Roadway and Track.

Tunnels.

Bridges, Trestles and Culverts.

Over and Under Grade Crossings.

Grade Crossings, Fences, Cattle Guards and Signs.

Snow and Sand Fences and Snow Sheds.

Signal and Interlocking Plants.

(Note.—Repairs should be apportioned according to the location of the tower.)

Telegraph and Telephone Lines.

Buildings, Fixtures and Grounds.

Docks and Wharves.

Maintaining Joint Tracks, Yards and Other Facilities—Dr.

Maintaining Joint Tracks, Yards and Other Facilities—Cr.

Charges to the following named primary accounts can not be entirely localized, and should be apportioned as follows:

Superintendence.

Charges to this account should be localized in so far as the duties of those officers are local to an accounting division, and similar expenses of officers having jurisdiction over more than one accounting division should be apportioned on the basis of track mileage over which they have jurisdiction.

Removal of Snow, Sand and Ice.

The cost or expense of removal of snow, sand and ice should, as far as possible, be located to accounting divisions. Any charges that can not be so located should be apportioned on the basis of track mileage of the territory involved.

Roadway Tools and Supplies.

The expenditure should be localized as far as possible. Such expenditures as can not be localized should be apportioned on the basis of cost of labor expended on localized work done in the current month by the gangs to which such tools and supplies are furnished.

Work Equipment—Repairs.

Running Repairs should be localized as much as possible. Such expenditures as can not be allotted to one Accounting Division, including General Repairs, should be apportioned on the basis of track mileage of the entire line.

Note.—The cost of repairing damages caused by accidents should be localized to the extent of the estimated damage done, to be determined by the officer in charge of equipment.

Work Equipment—Renewals.

Charges should be apportioned on the basis of track mileage of the entire line.

Note.—The cost incident to replacement of work equipment (less depreciation written off and salvage) taken out of service on account of accidents, should be localized to the extent of the estimated damage done, to be determined by the officer in charge of equipment.

Work Equipment—Depreciation.

Charges should be apportioned on the basis of the track mileage of the entire line.

Injuries to Persons.

Charges to this account should be localized as far as possible; and charges that can not be localized should be apportioned on the basis of track mileage of the territory involved.

Stationery and Printing.

The cost of stationery and printing used for maintenance of way and structures purposes should be apportioned on the basis of track mileage maintained.

Insurance.

Premiums for insurance on maintenance of way and structures should be localized; except upon work equipment, which should be apportioned on basis of track mileage maintained.

Other Expenses.

Charges should be localized as far as possible; unlocalized expenses should be apportioned on the basis of track mileage affected.

Maintenance of Equipment.

Under the general heading "Maintenance of Equipment," all charges to the following named primary accounts can be localized and should be apportioned to the Accounting Division on which located:

Maintaining Joint Equipment at Terminals—Dr.

Maintaining Joint Equipment at Terminals—Cr.

Charges to the following accounts can not be entirely localized, and should be apportioned as follows:

Superintendence.

Charges should be localized in so far as the duties of those officers are local to an accounting division; similar expenses of officers having jurisdiction over more than one accounting division should be apportioned on the basis of total revenue service engine miles over which they have jurisdiction.

Steam Locomotives—Repairs.

The cost of Running Repairs should be apportioned on the basis of the mileage of the individual locomotives in the current month and the cost of General Repairs should be apportioned on the basis of the mileage of the individual locomotives since the last General Repairs. The cost of repairing damages caused by accident should be localized to the extent of the damage done, to be determined by the officer in charge of equipment. Charges that can not be assigned to individual locomotives should be apportioned on the basis of the total revenue service engine miles of the current month.

Steam Locomotives—Renewals.

Cost of Locomotive (less depreciation written off and salvage) taken out of service on account of accidents, should be localized to the extent of the estimated damage done, to be determined by the officer in charge of equipment. Other charges should be apportioned on the basis of the total revenue service engine miles for the preceding fiscal year.

Steam Locomotives—Depreciation.

The monthly Depreciation should be apportioned on the basis of the total revenue service engine miles for the current month.

Passenger Train Cars—Repairs.**Freight Train Cars—Repairs.**

The cost of repairing passenger and freight cars should be apportioned on the basis of the mileage of such cars, respectively, of the

current month, except in cases of damage by accidents, in which event, the estimated damage done, to be determined by the officer in charge of equipment, should be localized to the Accounting Division on which the damage occurred.

Passenger Train Cars—Renewals.

Freight Train Cars—Renewals.

The cost incident to replacement of freight, passenger and dining cars (less depreciation written off and salvage) retired from service on account of accident should be localized to the extent of the estimated damage done, to be determined by the officer in charge of equipment. Other charges on this account should be apportioned on the basis of the mileage of passenger, freight and dining cars, respectively, for the preceding fiscal year.

Passenger Train Cars—Depreciation.

Freight Train Cars—Depreciation.

Charges to these accounts should be apportioned on the basis of the mileage of passenger, freight and dining-cars, respectively, for the current month.

Shop Machinery and Tools.

If a shop is under the charge of a territorial superintendent, the expenditures should be apportioned over that superintendent's territory on basis of Revenue Train Mileage for the current month.

When the operations of the shop are applicable to the entire road, the expenditures should be apportioned on the basis of Revenue Train Mileage of the whole road.

Injuries to Persons.

Charges to this account should be localized by shops as far as possible and should be apportioned on the same basis as charges for machinery and tools at the shop. Charges that can not be localized should be apportioned on basis of total revenue train mileage for the current month of the territory involved.

Stationery and Printing.

The cost should be apportioned on the basis of the total revenue train mileage for the current month.

Insurance.

Premiums for insurance of equipment should be apportioned to "Locomotives, Passenger Train Cars, Freight Train Cars" and "Floating Equipment," and the amount allotted to each class of rolling stock should be apportioned by Accounting Divisions on the basis of the mileage of that class for the current month. In the case of Floating Equipment, charges should be apportioned equally to the accounting divisions involved.

Other Expenses.

Charges should be localized as far as possible. Unlocalized expenses should be apportioned on the basis of the total revenue train mileage of the current month.

Equipment Borrowed—Dr.

Charges on account of freight cars should be apportioned on basis of total freight car mileage for the current month. Charges on account of passenger cars should be apportioned on the basis of total passenger car mileage for current month. Charges on account of locomotives and work cars should be apportioned on the basis of total revenue service engine mileage for the current month.

Equipment Loaned—Dr.

Credits on account of freight cars should be apportioned on basis of total freight car mileage for the current month. Credits on account of passenger cars should be apportioned on the basis of total passenger car mileage for the current month. Credits on account of locomotives and work cars should be apportioned on the basis of total revenue service engine mileage for the current month.

Traffic Expenses.

The primary accounts incident to traffic expenses chargeable to freight traffic should be apportioned on basis of revenue freight train mileage, those chargeable to passenger traffic on basis of revenue passenger train mileage, and those not naturally chargeable to either passenger or freight, or which may be common to both, on basis of the total revenue train mileage, for the current month.

Transportation Expenses.

Under the general heading "Transportation Expenses" all charges to the following named primary accounts can be localized and should be apportioned to the accounting divisions on which they occur, viz.:

Station Employees.

Yard Masters and their Clerks.

Yard Conductors and Brakemen.

Yard Switch and Signal Tenders.

Yard Supplies and Expenses.

Yard Enginemen.

Enginehouse Expenses—Yard (See Enginehouse Expenses—Road).

Fuel for Yard Locomotives.

Water for Yard Locomotives.

Lubricants for Yard Locomotives.

Other Supplies for Yard Locomotives.

Operating Joint Yards and Terminals—Dr.

Operating Joint Yards and Terminals—Cr.

Water for Road Locomotives.

Interlocking, Block and Other Signals—Operation.

(Note.—Should be apportioned according to location of tower.)

Crossing Flagmen and Gatemen.

Draw Bridge Operation.

(Note.—Should be apportioned equally to Divisions.)

Clearing Wrecks.

Operating Joint Tracks—Dr.

Operating Joint Tracks—Cr.

Charges to the following named primary accounts can not be entirely localized and should be apportioned as follows:

Superintendence.

Charges should be localized in so far as the duties of the officers are local to a division; similar expenses of officers having jurisdiction over more than one division should be apportioned on the basis of total revenue train mileage for the current month.

Dispatching Trains.

When the jurisdiction of any train dispatching office is confined to one Accounting Division, the expenses of that office should be so charged, but when the jurisdiction extends over two or more Accounting Divisions, the apportionment should be on basis of total revenue train mileage for the current month.

Weighing and Car Service Associations.

The expenses of Weighing Associations and Inspection Bureaus should be localized so far as possible on the basis of the location of the employees of such Associations and Bureaus; the unlocalized expenses should be apportioned on the basis of the localized expenses. The expenses for car service associations should be apportioned on the basis of the total track mileage on June 30 preceding, within the territory over which such Car Service Associations has jurisdiction.

Station Supplies and Expenses.

Charges should be localized as much as possible. Cost of items that can not be allocated to accounting divisions (such as car seals for general distribution to freight stations) should be apportioned on the basis of train mileage for the current month.

Road Enginemen.

The wages paid road enginemen should be localized as to engine runs. When one run covers two or more accounting divisions the expense of that run should be apportioned to divisions on the basis of the actual mileage of that run on each.

Enginehouse Expenses—Road.

The expenses chargeable to Road Locomotives should be localized as to engine runs; if a run covers two or more accounting divisions the expense should be apportioned upon the actual mileage of that run embraced in each accounting division.

Fuel for Road Locomotives.

Lubricants for Road Locomotives.

Other Supplies for Road Locomotives.

The cost of fuel, lubricants and other supplies for road locomotives should be apportioned on the basis of the mileage of the individual locomotives in the current month. Charges that can not be assigned

to individual locomotives, such as sand, will be apportioned on the basis of the total revenue service engine miles for the current month.

Road Trainmen.

The wages paid road trainmen should be localized as to train runs; when one run covers two or more accounting divisions, the expense of that run should be apportioned on the basis of the actual mileage on each division in the current month.

Train Supplies and Expenses.

The cost of train supplies and expenses should be apportioned on the basis of revenue passenger, freight and mixed train mileage (according to the class of service involved) of the current month.

Telegraph and Telephone—Operation.

Charges to this account should be localized as far as possible. Charges which can not be localized should be apportioned on basis of total revenue train mileage of current month.

Stationery and Printing.

The cost should be apportioned on basis of total revenue train mileage for the current month.

Insurance.

Premiums for insurance incidental to transportation expenses should be localized as far as possible; unlocalized expenses should be apportioned on basis of total revenue train mileage for the current month.

Other Expenses.

Charges should be localized as far as possible; expenses which can not be assigned to an individual accounting division should be apportioned on basis of total revenue mileage for the current month.

Loss and Damage—Freight and Baggage.

Charges to Loss and Damage—Freight and Baggage, should be localized as far as known. Unlocated Loss and Damage should be apportioned on the basis of road mileage over which the particular shipment was consigned. Pay and expenses of adjusters should be apportioned on basis of the total revenue freight or passenger train mileage, respectively, for the current month, of the accounting division involved.

Damage to Property.

Damage to Stock on Right of Way.

Injuries to Persons.

Charges to these accounts should be localized as far as possible; unlocalized items should be apportioned on the basis of the total revenue train mileage for the current month of the accounting divisions involved.

General Expenses.

Under the general heading "General Expenses" all charges to the following named primary accounts can be localized and should be apportioned to the accounting divisions in which they occur, viz.:

General Administration Joint Tracks, Yards and Terminals—Dr.

General Administration Joint Tracks, Yards and Terminals—Cr.

Charges to the following named primary accounts can not be entirely localized and should be apportioned to accounting divisions, as follows:

Salaries and Expenses of General Officers.

Salaries and Expenses of Clerks and Attendants.

General Office Supplies and Expenses.

Insurance.

Stationery and Printing.

Charges to these accounts should be apportioned to the accounting divisions on the basis of total train mileage for the current month.

Law Expenses.

Law expenses should be localized as far as possible. When such expenses relate to two or more accounting divisions they should be apportioned on the basis of total revenue train mileage for the current month.

Relief Department Expenses.

Relief department expenses should be apportioned throughout each fiscal year on basis of number of relief department members located in each accounting division on the 30th day of June preceding.

Other Expenses.

Charges should be localized as far as possible. Unlocalized expenses should be apportioned on the basis of the total revenue train mileage for the current month.

FINDINGS OF FACT APPLICABLE TO THE GREAT NORTHERN RAILWAY COMPANY.

Finding No. 1.

The Great Northern Railway Company is a corporation organized and existing under and by virtue of the laws of the state of Minnesota and has complied with the laws of the state of Washington regulating foreign corporations and is authorized to conduct and carry on business in the state of Washington.

That said railway company operates and conducts lines of railroad extending from Lake Superior, through the states of Wisconsin, Minnesota, North Dakota, Montana, Idaho and Washington, having its western termini on Puget Sound in the state of Washington. That the said railway company at the time of commencement of this action was an operating company operating its lines under lease and contract from other corporations that owned said railroad lines.

That the Great Northern Railway Company owned and controlled the capital stock of such other corporations.

That the lines operated by the Great Northern Railway Company in the state of Washington consist of a line extending from the Idaho-Washington boundary to Everett, which line was owned by the St. Paul Minneapolis & Manitoba Railway Company and is 353.94 miles in length.

A line extending from Seattle to the International boundary line between Washington and British Columbia at Blaine, including a portion of what was originally the Fairhaven & Southern Railroad Company extending from Bellville to Yukon, being 133.86 miles in length, which was owned by the Seattle & Montana Railway Company.

A line extending from Anacortes to Rockport, being 58.03 miles, constructed by the Seattle & Northern Railway Company, which was owned by the Seattle & Montana Railway Company.

A line extending from Spokane to Hillyard and from Colbert to the International boundary line at Boundary, a distance of 130.51 miles, which was owned by the Spokane Falls & Northern Railway Company.

A line extending from Northport to Velvet, a distance of 7.51 miles, which was owned by the Columbia & Red Mountain Railway Company.

A line extending from Marcus to the International boundary at Laurier, and from Republic to the International boundary line near Danville, and from Curlew to Midway, a distance of 83.9 miles, which was owned by the Washington & Great Northern Railway Company.

That on or about the 1st day of November, 1907, the said Great Northern Railway Company purchased the lines of the St. Paul, Minneapolis & Manitoba Railway, the Seattle and Montana Railway, the Spokane Falls and Northern Railway, the Columbia and Red Mountain Railway and the Washington and Great Northern Railway in the state of Washington, and other lines outside of the state theretofore operated by it under lease, and at the present time owns, as well as operates, said roads.

No. 2.

That that portion of the line of the Great Northern Railway Company extending from the Washington-Idaho boundary to Everett was constructed by the St. Paul, Minneapolis & Manitoba Railroad Company about the years 1892 and 1893, preliminary surveys and work having been done prior to that time; and the said line was turned over to the Great Northern Railway Company for operation about the year 1894, and has since been operated by the Great Northern Railway Company.

That that portion of the line operated by the Great Northern Railway Company extending from Seattle to the boundary line at Blaine, including what is now the branch line from Bellville to Yukon, and including the following abandoned lines, that is to say, from Yukon to Fairhaven, from Belfast to Sedro Wooley and from Sedro Wooley to Cokedale was constructed by the Seattle & Montana Railway Company and the Fairhaven Southern Railroad Company about the years 1891 and 1892, excepting that portion thereof from Belleville to Fairhaven, which was constructed subsequent thereto, and the said line from the Idaho-Washington boundary to Everett and the said line from Seattle to Blaine, including such abandoned lines, cost, including betterments and improvements, but exclusive of equipment, down to and including the 30th day of June, 1906, the sum of \$32,122.346.13, of which sum, the sum of \$732,580.91 was expended in the construction of the lines from Yukon to Fairhaven, from Belfast to Sedro Wooley and from Sedro Wooley to Cokesdale, since abandoned as hereinbefore stated.

No. 3.

That in order to reproduce the said line from the Washington-Idaho state line to Everett in its present condition, including the original grading, line changes, bank widening, sidings and bridge filling, whether the same was performed by contract or company forces and whether the same was charged to construction or operation, and considering the said line in its present seasoned condition,

it would be necessary to move 9,445,938 cubic yards of earth a distance of not to exceed 300 feet; 3,006,746 cubic yards of hard pan and cemented gravel a distance of not to exceed 300 feet; 1,013,747 cubic yards of loose rock a distance of not to exceed 300 feet; 2,464,657 cubic yards of solid rock a distance of not to exceed 300 feet; and of the above mentioned quantities it would be necessary to move 15,380,139 cubic yards a distance of 100 feet in excess of said 300 foot free haul allowance.

That it would be necessary to clear 2,241 acres; which clearing for the purpose of ascertaining the cost of reproducing the same is estimated to cost the sum of \$100.00 per acre.

That it would be necessary to grub 63,405 square rods, which grubbing for the purpose of ascertaining the cost of reproducing the same is estimated to cost the sum of \$1.65 per square rod.

That it would be necessary to cut 3,867 trees which were growing along the said line, dangerous to the operation of trains, which tree felling, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$2.00 per tree.

That in order to reproduce the said line in its present condition it would be necessary to drive 461 lineal feet of unlined tunnels, 4,961 lineal feet of timber lined tunnels, and 13,813 lineal feet of concrete lined tunnels, said tunnels including the Cascade tunnel, (which cost as shown by the accounting records of the Great Northern Railway Company, the sum of \$2,524,212.34), and the Everett tunnel (which cost, as shown by the Great Northern records, the sum of \$132,106.43.)

That in order to reproduce the bridges, trestles and culverts along said line, it would be necessary to construct 24,177 lineal feet of pile and frame trestles an average height of 18 feet; 468 lineal feet of Howe Truss bridges being under 60 feet in length, 88 lineal feet of Howe Truss bridges and combination bridges, the same consisting of one bridge 88 feet in length, and 955 lineal feet all being between 100 and 150 feet in length; that the steel bridges consist of bridge No. 269, crossing the Spokane River, being 576 feet in length, consisting of five 48-foot girders, two 165 foot through truss spans, the same requiring in its construction 918,234 pounds of steel and 1,183 cubic yards of concrete masonry; bridge No. 270, being the second crossing of the Spokane River, a double track through truss bridge 230 feet in length, requiring in its construction 1,169,670 pounds of steel and 787 cubic yards of concrete masonry; bridge No. 271, being the third crossing of the Spokane River, being a 190 foot through truss span requiring in its construction 680,021 pounds of steel and 1,158 cubic yards of concrete masonry; bridge No. 272, being the fourth crossing of the Spokane River, the same being a 48 foot girder, requiring in its construction 78,000 pounds of steel and 185 cubic yards of concrete masonry; bridge No. 273, being the fifth crossing of the Spokane River, the same being 1,293 feet long and requiring in its construction 2,832,867 pounds of steel and 2,454 cubic yards of concrete masonry;

bridge No. 274, being the sixth crossing of the Spokane River, being 1,474 feet in length and consisting of 12 through truss spans, requiring in its construction 3,324,642 pounds of steel and 2,938 cubic yards of concrete masonry; bridge No. 288 at the crossing of Crab Creek, the same being 208 feet in length, consisting of one 48 foot, one 96 foot and one 64 foot plate girder, the same requiring in its construction 231,498 pounds of steel and 400 cubic yards of concrete masonry; bridge No. 356 at the crossing of Moses Coulee, being 216 feet in length and consisting of one 48 foot, one 24 foot, one 60 foot and one 84 foot plate girder, requiring in its construction 237,318 pounds of steel and 407 cubic yards of concrete masonry; bridge No. 359 at the crossing of the Columbia River, the same being 874 feet in length, consisting of one 250 foot through truss span, one 418 foot through truss span, and one 210 foot through truss span, requiring in its construction 2,745,318 pounds of steel, including the viaduct approach, the same requiring two abutments and two piers of concrete masonry; bridge No. 370 at the crossing of the Wenatchee River, being 264 feet in length, consisting of two 130 foot through truss spans, requiring in its construction 483,892 pounds of steel and 1,295 cubic yards of concrete masonry; bridge No. 371 at the second crossing of the Wenatchee River, being 431 feet in length, consisting of two 150 foot through truss spans and two 64 foot plate girders, requiring in its construction 714,413 pounds of steel and 1,016 cubic yards of concrete masonry; bridge No. 372 at the third crossing of the Wenatchee River, being 307 feet in length, consisting of two 150 foot through truss spans, requiring in its construction 608,574 pounds of steel and 2,600 cubic yards of concrete masonry; bridge No. 382 at mile post 1695, the same being 120 feet in length, consisting of one 120 foot through truss span requiring 209,894 pounds of steel and 399 cubic yards of concrete masonry; bridge No. 385, at the crossing of Nason Creek, the same being 240 feet in length, consisting of two 32 foot, two 48 foot, and one 80 foot plate girder, requiring in its construction 1,144,668 pounds of steel and 530 cubic yards of concrete masonry; bridge No. 395, being just east of the Cascade tunnel, being a 24 foot plate girder, requiring 24,244 pounds of steel and 100 cubic yards of concrete masonry; bridge No. 395-3, just west of the Cascade tunnel at mile post 1711, the same being a 48 foot plate girder, requiring in its construction 78,000 pounds of steel and 185 cubic yards of concrete masonry; bridge No. 398 at mile post 1714, the same being 146 feet in length, consisting of one 80 foot, and two 32 foot plate girders, the same requiring in its construction 125,051 pounds of steel and 474 cubic yards of concrete masonry; bridge No. 400, crossing Martin Creek, the same being 256 feet in length, consisting of one 80 foot, one 64 foot, one 48 foot, and two 32 foot plate girders, requiring in its construction 299,898 pounds of steel and 649 cubic yards of concrete masonry; bridge No. 401, being at the second crossing of Martin Creek, being 768 feet in length, consisting of five 48 foot, two 64 foot,

three 80 foot, and five 32 foot plate girders, requiring in its construction 1,393,755 pounds of steel and 1,547 cubic yards of concrete masonry; bridge No. 402, being at mile post 1719, the same being 352 feet in length, consisting of four 64 foot, three 32 foot plate girders, requiring in its construction 400,134 pounds of steel and 676 cubic yards of concrete masonry; bridge No. 403 at the crossing of the Tyee River, the same being 121 feet in length, consisting of one 120 foot through truss span, requiring in its construction 217,131 pounds of steel and 844 cubic yards of concrete masonry; bridge No. 404 at the crossing of Deception Creek, being 208 feet in length, consisting of one 80 foot, one 48 foot, one 32 foot and two 24 foot plate girders, requiring in its construction 240,986 pounds of steel and 630 cubic yards of concrete masonry; bridge No. 406, located at Nippon, the same being 208 feet in length, consisting of one 80 foot, two 48 foot and one 32 foot plate girder, requiring in its construction 211,876 pounds of steel and 444 cubic yards of concrete masonry; bridge No. 407 located at Nippon, being 256 feet in length, consisting of three 48 foot, three 32 foot plate girders, requiring in its construction 269,080 pounds of steel and 820 cubic yards of concrete masonry; bridge No. 408 at mile post 1723, the same being 320 feet in length, consisting of two 64 foot, two 47 foot and three 32 foot plate girders, requiring in its construction 481,368 pounds of steel and 1,036 cubic yards of concrete masonry; bridge No. 412 located at mile post 1724, the same being 245 feet in length, consisting of seven 32 foot and one 20 foot plate girders, requiring in its construction 192,211 pounds of steel and 508 cubic yards of concrete masonry; bridge No. 418 at the crossing of the Foss River, the same being 624 feet in length, consisting of two 64 foot, one 96 foot, four 48 foot, two 40 foot, and four 32 foot plate girders, requiring in its construction 930,838 pounds of steel and 884 cubic yards of concrete masonry; bridge No. 424 at the crossing of the South Fork of the Skykomish River, the same being 250 feet in length, consisting of one 250 foot through truss span, requiring in its construction 653,141 pounds of steel and 853 cubic yards of concrete masonry; bridge No. 436 at the crossing of the North Fork of the Skykomish River, being 294 feet in length, consisting of one 40 foot plate girder, one 250 foot through truss span, requiring in its construction 884,704 pounds of steel and 904 cubic yards of concrete masonry; bridge No. 446 at the crossing of the Sultan River, being 252 feet in length, consisting of one 250 foot through truss span, requiring in its construction 732,626 pounds of steel and 1,838 cubic yards of concrete masonry; bridge No. 455 at the crossing of the Snohomish River, being 640 feet in length, consisting of one 150 foot through truss span, one 250 foot through truss span, and two 120 through truss spans, requiring in its construction 709,212 pounds of steel and 1066 cubic yards of concrete masonry; 159,647 lineal feet of logs in culverts; 963,144 lineal feet B. M. timber in culverts; 50,400 feet B. M. timber in box drains; 5,560 cubic yards of concrete in culverts; 4,009 cubic

yards of stone in culverts; 452 feet of 12-inch vitrified pipe; 496 feet of 18-inch vitrified pipe; 3050 feet of 24-inch vitrified pipe; 3473 feet of 27-inch vitrified pipe; 392 feet of 30-inch vitrified pipe; 40 feet of 8-inch cast iron pipe; 278 feet of 12-inch cast iron pipe; 526 feet of 18-inch cast iron pipe; 2639 feet of 24-inch cast iron pipe; 1132 feet of 30-inch cast iron pipe; 210 feet of 36-inch cast iron pipe, and steel highway bridges consisting as follows, one 72 foot bridge at Lombard Avenue, Everett, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$80.00 per foot; one 160 foot bridge at Hewitt Avenue in Everett, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$80.00 per lineal foot; one 90 foot bridge at Oaks Avenue, Everett, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$80.00 per lineal foot; one 128 foot bridge at Broadway, Everett, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$80.00 per lineal foot; one 680 foot bridge at Division street, Spokane, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$80.00 per lineal foot; one 450 foot bridge at Washington street, Spokane, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$80.00 per lineal foot; one 163 foot bridge at Third street crossing, Spokane, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$80.00 per lineal foot.

That in order to reproduce the said line in its present condition, including side tracks, it would be necessary to lay 1,258,319 ties.

That in order to reproduce the said line in its present condition, including side tracks, it would be necessary to lay 49,206.95 tons of steel rails, necessitating the use of 3,936 tons of angle bars, 428.3 tons of bolts, 1,599.5 tons of spikes, 862,992 tie plates and 178,095 rail braces, 543 switches complete and 10 crossing frogs complete.

That in order to reproduce the said line it would be necessary to ballast with gravel 353.94 miles of main track, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$1,100.00 per mile, and 90.76 miles of sidings, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$600.00 per mile.

That it would be necessary to lay 444.7 miles of track, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$700.00 per mile.

That to reproduce the crossings, cattle guards and signs along the said line new, it would cost the sum of \$8,304.00.

That in order to reproduce the interest of the Great Northern Railway Company in the telegraph lines along the said line new, it would cost the sum of \$27,642.00.

That in order to reproduce the said line in its present condition it would be necessary to construct the following described transportation department buildings; 39,486 square feet floor area of Great Northern standard frame station buildings; 13,860 square feet floor

area of brick station buildings, the same being located at Spokane; 7,440 square feet of frame freight sheds and warehouses; 39,350 square feet of brick freight sheds and warehouses; 259,770 square feet of Great Northern standard stock yards, four sets of 50-ton track scales; 5,077 square feet of wood platforms; 19,139 square feet of cinder platforms; 600 square feet of brick platforms, 1,197 square feet, floor area of water closets. That the furniture and fixtures used by the said line at its depots and stations along said line, would cost to reproduce new the sum of \$5,300.00.

That in order to reproduce the said line it would be necessary to construct road department buildings as follows: 25,086 square feet floor area of Great Northern standard White section houses; 11,680 square feet, floor area, of Great Northern standard Chinese section houses; 7,184 square feet of tool sheds.

That it would be necessary to construct round houses and shops as follows: 40 brick engine houses comprising 40 stalls, frame engine house comprising 5 stalls, 290 lineal feet of cinder pits, three 60-foot steel turn tables, two 66-foot steel turn tables, 93,500 square feet, floor area, of brick shops; 3,002 square feet, floor area, of frame shops; two transfer tables .

That it would be necessary to construct 31 complete water stations, two 20-pocket coal chutes; one 12-pocket coal chute, one 5-pocket coal chute and one 10-pocket coal chute.

That the interlocking and signal apparatus upon the said portion of said line would cost to reproduce new the sum of \$1,000.00.

That in order to reproduce the said line in its present condition, it would be necessary to construct 4,550 lineal feet of snow sheds. That on said portion of said line from the Washington-Idaho boundary to Everett there are 51 sections, and in order to reproduce the tools and equipment necessary for such line, it would cost to reproduce the same new the sum of \$200.00 per section.

No. 4.

That a reasonable and fair allowance for engineering expenses would be three and one-half per cent. of the cost of reproducing the grading, tunnels, bridges, trestles and culverts, ties, rails, track fastenings, frogs and switches, ballast, track laying and surfacing, fencing, crossings, cattle guards and signs, interlocking and signal apparatus, telegraph lines, transportation department buildings, shops, round houses, turn tables, road department buildings, shop machinery and tools, water stations, storage warehouses and miscellaneous structures.

That a reasonable and fair allowance for legal and general expenses would be one per cent. on the items mentioned in connection with the engineering expenses, together with one per cent. on the amount paid out for taxes during construction.

And a reasonable and fair allowance for interest during construction would be 5 per cent. of the items last hereinbefore mentioned plus

the amount necessary for section equipment and legal and general expenses, costs of engineering, and value of right-of-way and terminals.

No. 5.

That in order to reproduce that portion of the line operated by the Great Northern Railway Company, extending from Seattle to Blaine, including that portion of the branch line from Belfast to Yukon, in its condition on the 30th day of June, 1906, including bank widening, line changes, sidings, bridge filling, and all work performed by company forces whether the same was charged to operating expenses or to construction account, and considering the said line in its present seasoned condition, that it would be necessary to move 4,601,026 cubic yards of earth a distance of not to exceed 300 feet; 933,991 cubic yards of hard pan and cemented gravel a distance of not to exceed 300 feet; 160,007 cubic yards of loose rock a distance of not to exceed 300 feet; 558,806 cubic yards of solid rock a distance of not to exceed 300 feet, and of the above quantities it would be necessary to move an equivalent of 6,804,779 cubic yards of material a distance of 100 feet in excess of said 300-foot free haul allowance.

That it would be necessary to clear 1,356 acres, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$100.00 per acre.

That it would be necessary to grub 33,735 square rods, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$1.65 per rod.

That it would be necessary to cut 2,729 dangerous trees, which, for the purpose of ascertaining the cost of reproduction, such tree cutting is estimated to cost \$2.00 per tree.

That it would be necessary to drive 2,181 lineal feet of timber-lined tunnels and 5,141 lineal feet of concrete-lined tunnels, said last mentioned tunnel being in the city of Seattle and being owned jointly by the Northern Pacific Railway Company and the Great Northern Railway Company.

That it would be necessary to construct 62,939 lineal feet of pile and frame trestles of an average height of eighteen feet; 134 lineal feet of Howe Truss bridges and Combination bridges, of a length less than 60 feet; 574 lineal feet of Howe Truss and Combination bridges of a length between 60 feet and 100 feet; 1004 lineal feet of Howe Truss and Combination bridges of a length between 100 feet and 150 feet; and 962 lineal feet of Howe Truss and Combination bridges of a length greater than 150 feet; bridge No. 64 at Ferndale, the same being 237 feet in length and consisting of one steel draw span requiring in the construction thereof 400,000 pounds of steel and 415 cubic yards of concrete masonry; wooden highway bridges having a total length of 1,384 lineal feet, which, for purposes of ascertaining the cost of reproduction said highway bridges are estimated to cost \$20.00 per lineal foot. 63,614 lineal feet of logs in culverts; 955,008 lineal feet B. M. timber in culverts; 5,614 lineal feet B. M.

timber in wooden boxes; 180 cubic yards of concrete in culverts; 65 cubic yards of stone in culverts; 98 feet of 18-inch vitrified pipe; 120 feet of 24-inch vitrified pipe; 295 feet of 30-inch vitrified pipe; 66 feet of 12-inch cast iron pipe; 24 feet of 18-inch cast iron pipe and 120 feet of 24-inch cast iron pipe.

That it would be necessary to lay 541,524 ties, and 19,571.21 tons of steel rails, necessitating track fastenings as follows: 1,574.2 tons of angle bars, 163.7 tons of bolts; 623.2 tons of spikes; 325.728 tie plates; and 66,938 rail braces, 349 switches complete and 5 crossing frogs complete.

That it would be necessary to ballast with gravel 133.86 miles of main track, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$1,100.00 per mile, and 58.19 miles of side track, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$600.00 per mile.

That it would be necessary to lay 192.05 miles of track, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$700.00 per mile.

That the cattle guards, crossings and signs would cost to reproduce new, the sum of \$3,350.00.

That to reproduce the interest of the Great Northern Railway Company in the telegraph lines along the said last mentioned line, would cost new, the sum of \$9,380.00.

That the transportation department buildings consist of 20,650 square feet, floor area; of Great Northern standard frame station buildings; 3,840 square feet floor area of Great Northern standard stone and brick combination stations, the same being at Bellingham; 125,628 square feet, floor area, frame sheds and warehouses, the same including 125,000 square feet floor area situate at Smith's cove on the dock hereinafter referred to; 93,685 square feet floor area of brick freight sheds and warehouses; 2,304 square feet of Great Northern standard stock yards; three sets of 50-ton track scales; 23,112 square feet of wooden platforms; 3,000 square feet of cinder platforms; 1,784 square feet, floor area, of water closets; (this does not include the station owned jointly by the Northern Pacific Railway Company and the Great Northern Railway Company, at Seattle, the same being hereinafter referred to.)

That the station furniture and fixtures, exclusive of the Seattle station, in the stations along the last mentioned line, would cost, to reproduce new, the sum of \$1,910.00.

That the road department buildings along the said last mentioned line consist of 11,416 square feet, floor area, of Great Northern standard White section houses; 8,572 square feet, floor area, of Great Northern standard Chinese section houses; 2,936 square feet of tool sheds.

That the round houses and shops along the last mentioned line consist of brick engine houses comprising a total of 15 stalls; frame engine houses comprising a total of 10 stalls; two 60-foot steel turn

tables; 23,815 square feet, floor area, of brick shops; 5,121 square feet, floor area, of frame shops; 24,000 square feet of repair sheds.

That there are on the said last mentioned line seven water stations complete, and for the purpose of ascertaining the cost of reproduction new, they are estimated to cost \$2,700.00 each.

That the interlocking and signal apparatus along the said line is estimated to cost the sum of \$24,100.00.

That there are, along said line, 19 sections, the tools and equipment for such sections being estimated to cost \$200.00 each.

That along the said last mentioned line there is a grain elevator at Seattle, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$100,000.00.

That along the said line is a large and commodious dock at Smith's cove, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$626,368.60 new. That said dock is used for the purpose of transshipment from the rail lines to the steamboat lines and from the steamship lines to the rail lines for foreign shipment, and is operated by the said Great Northern Railway Company.

No. 6.

That a reasonable and fair allowance for engineering expenses would be three and one-half per cent. of the cost of reproducing the grading, tunnels, bridges, trestles and culverts, ties, rails, track fastenings, frogs and switches, ballast, track laying and surfacing, fencing, crossings, cattle guards, and signs, interlocking and signal apparatus, telegraph lines, transportation department buildings, shops, round houses, turn tables, road department buildings, shop machinery and tools, water stations, fuel stations, storage warehouses and miscellaneous structures.

That a reasonable and fair allowance for legal and general expenses would be one per cent. of the items mentioned in connection with the engineering expenses, together with one per cent. on the amount paid out for taxes during construction.

And a reasonable and fair allowance for interest during construction would be five per cent. of the items last hereinbefore mentioned, plus the amount necessary for section equipment, legal and general expenses, costs of engineering and value of right-of-way and terminals.

No. 7.

That that portion of the line now operated by the Great Northern Railway Company extending from Anacortes to Rockport, was built by the Seattle & Northern Railway Company about the year 1892, and the said Seattle & Northern Railway Company sold and transferred during the year 1892 to the Seattle & Montana Railway Company for the sum of \$1,482,594.56, and the said line has cost the Seattle and Montana Railway Company and the Great Northern Railway Company, including said purchase price and betterments and im-

provements, down to the 30th day of June, 1906, the sum of \$1,546,-577.79.

That in order to reproduce the said line in its present condition, including the original grading, bank widening, grading for sidings, bridge filling, whether the same was or should be charged to construction and operating expenses, and considering the same in its present seasoned condition, it would be necessary to move 851,831 cubic yards of earth a distance of not to exceed 300 feet; 290,316 cubic yards of cemented gravel and hard pan a distance of not to exceed 300 feet; 10,756 cubic yards of loose rock a distance of not to exceed 300 feet; 47,524 cubic yards of solid rock a distance of not to exceed 300 feet; and of the above quantities it would be necessary to move an equivalent of 1,200,427 cubic yards a distance of 100 feet in excess of the 300 foot free haul allowance.

That it would be necessary to clear 627 acres, which clearing, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$100.00 per acre; and to grub 14,912 square rods, which grubbing, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$1.65 per rod.

That it would be necessary to construct and erect bridges, trestles and culverts as follows: 19,693 lineal feet of pile and frame trestles of an average height of eighteen feet; 232 lineal feet of Howe Truss bridges of a length less than 60 feet; 634 lineal feet of Howe Truss and Combination bridges of a length greater than 150 feet; 66,662 lineal feet of logs in culverts; 188,388 feet B. M. timber in culverts; 1,983 feet B. M. of timber in wooden boxes; 92 feet of 18-inch vitrified pipe and 30 feet of 24-inch vitrified pipe.

That it would be necessary to lay 191,319 ties and 6,071.2 tons of steel rails, the same requiring track fastenings as follows: 57.34 tons of angle bars, 59.1 tons of bolts, 218.7 tons of spikes, 140,400 tie plates and 29,015 rail braces, 58 switches complete and 4 crossing frogs complete.

That in order to reproduce the said last mentioned line it would be necessary to ballast with gravel 58.03 miles of main track, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$1,100.00 per mile, and 9.43 miles of side track, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$600.00 per mile.

That it would be necessary to lay and surface 67.46 miles of track, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$700.00 per mile.

That the cattle guards, crossings and signs along said line would cost to reproduce new the sum of \$1,450.00.

That the interest of the Great Northern Railway Company in the telegraph lines along said last mentioned line would cost to reproduce new \$4,060.00.

That the transportation department buildings along the said line consist of 5,829 square feet, floor area, of Great Northern standard frame station buildings, 18,120 square feet, floor area, of frame freight sheds and warehouses, 2,208 square feet of Great Northern standard stock yards, one set of 34-foot track scales, 3,596 square feet of wooden platforms and 361 square feet floor area of water closets.

That to reproduce the furniture and fixtures in the said station buildings along the said line, would cost new, the sum of \$770.00.

That the road department buildings along the said line consist of 3,198 square feet, floor area, of Great Northern standard White section houses; 1,800 square feet floor area of Great Northern standard Chinese section houses; 1,018 square feet of tool sheds. That the round houses and shops along said line consist of one one-stall frame engine house and two 60-foot steel turn tables. That along the said last mentioned line there are four complete water stations, which, for the purpose of ascertaining the cost of reproduction, are estimated to cost \$2,700.00 each.

That the interlocking and signal apparatus along the said portion of said line would cost to reproduce new the sum of \$125.00.

That there are along said portion of said line 8 sections, the tools and equipment for which sections are estimated to cost \$200.00 each.

No. 8.

That a reasonable and fair allowance for engineering expenses would be three and one-half per cent. of the cost of reproducing the grading, tunnels, bridges, trestles and culverts, ties, rails, track fastenings, frogs and switches, ballast, track laying and surfacing, fencing, crossings, cattle guards and signs, interlocking and signal apparatus, telegraph lines, transportation department buildings, shops, round houses, turn tables, road department buildings, shops, machinery and tools, water stations, fuel stations, storage warehouses and miscellaneous structures.

That a reasonable and fair allowance for legal and general expenses would be one per cent. of the items mentioned in connection with the engineering expenses, together with one per cent. on the amount paid out for taxes during construction.

And a reasonable and fair allowance for interest during construction would be 5 per cent. of the items last hereinbefore mentioned plus the amount necessary for section equipment and legal and general expenses, costs of engineering, and value of right-of-way and terminal grounds.

No. 9.

That that portion of the line operated by the Great Northern Railway Company extending from Spokane to Hillyard, heretofore operated and owned by the Spokane Falls & Northern Railway Company, and that portion from Colbert to Boundary, was constructed by the Spokane Falls & Northern Railway Company, and that portion of the line from Northport to Velvet was constructed by the Columbia

& Red Mountain Railway Company, said property as first above described being operated by the Spokane Falls & Northern Railway Company up to, on, or about the 1st day of July, 1907; the said property second above described being operated by the Columbia & Red Mountain Railway Company up until said last mentioned date, at which time the operation of said property was taken over by the Great Northern Railway Company and since said date the same has been and now is operated by it .

That the accounting records showing the original cost of construction of said property are not obtainable. That the Spokane Falls & Northern Railway Company was organized with a capital stock of 28,120 shares of the par value of \$100.00 per share, making a total capital stock issue of \$2,812,000.00.

That in the year 1889 said Spokane Falls & Northern Railway Company issued its first mortgage bonds upon said property in the amount of \$2,812,000.00, of which capital stock the Great Northern Railway Company owns \$2,809,000.00 worth par value, and of said bonds the Great Northern Railway Company owns \$2,580,000.00 worth par value.

That said first mortgage bonds were sold and realized in cash the sum of \$2,390,200.00.

That the Columbia & Red Mountain Railway Company was organized with a capital stock consisting of 2,644 shares of the par value of \$100.00 per share, making a total capital stock issue of \$264,400.00.

That in the year 1896 it issued its first mortgage bonds in the sum of \$291,000.00. That said capital stock and bonds all are owned by the Great Northern Railway Company.

That the total capitalization of the said Spokane Falls & Northern and the said Columbia & Red Mountain Railway Company, including the stocks and bonds, is the sum of \$6,179,400.00.

That it would cost to reproduce the said lines in their present condition, exclusive of right-of-way, real estate and equipment, the sum of \$2,545,519.95.

No. 10.

That in order to reproduce the lines herein referred to as the Spokane Falls & Northern Railway Company and the Columbia & Red Mountain Railway Company, it would be necessary to move 2,207,301 cubic yards of earth a distance of not to exceed 300 feet; 277,139 cubic yards of cemented gravel and hard pan a distance of not to exceed 300 feet; 198,893 cubic yards of loose rock a distance of not to exceed 300 feet; 156,393 cubic yards of solid rock a distance of not to exceed 300 feet. And, of the above mentioned quantities, it would be necessary to move an equivalent of 2,839,752 cubic yards of material a distance of 100 feet in excess of said 300 foot free haul allowance.

That it would be necessary to clear 520 acres, which, for the

purpose of ascertaining the cost of reproduction, are estimated to cost \$80.00 per acre.

That it would be necessary to grub 4,360 square rods, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$1.65 per square rod.

That to reproduce the bridges, trestles and culverts on said line, it would be necessary to construct 12,056 lineal feet of pile and frame trestles; one 75-foot Howe Truss bridge; and bridge No. 1 over the Columbia River at Northport, the same being a 1200-foot combination bridge, consisting of three 150-foot combination spans, and three 250-foot combination spans on concrete masonry; 54,556 lineal feet of logs in culverts; 73,692 feet B. M. timber in culverts; 4,083 feet B. M. timber in wooden boxes; 242 feet of 12-inch vitrified pipe; 2162 feet of 18-inch vitrified pipe; 858 feet of 24-inch vitrified pipe; 110 feet of 27-inch vitrified pipe; 238 feet of 12-inch cast iron pipe; 302 feet of 18-inch cast iron pipe; 300 feet of 24-inch cast iron pipe; and 192 feet of 30-inch cast iron pipe.

That in order to reproduce the said lines in their present condition, it would be necessary to lay 450,530 ties, and 14,458.69 tons of rails, requiring track fastenings as follows: 1,358.4 tons of angle bars, 139.1 tons of bolts, 516.6 tons of spikes, 336,960 tie plates, 69,010 rail braces, and 125 frogs and switches complete. That it would be necessary to ballast with gravel 138.02 miles of main track, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$1,100.00 per mile, and 20.70 miles of side track, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$600.00 per mile.

That it would be necessary to lay and surface 158.81 miles of track, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$700.00 per mile.

That in order to reproduce the said line it would be necessary to put in cattle guards, crossings and signs along said road, and for the purpose of ascertaining the cost of reproduction, the same are estimated to cost new, the sum of \$3,450.00.

That the interest of the Great Northern Railway Company in the telegraph lines along the said line is estimated to cost new the sum of \$9,660.00.

That the transportation department buildings along the said line consist of 22,648 square feet floor area of Great Northern standard frame station buildings; 8,898 square feet floor area of frame freight sheds and warehouses; 6,468 square feet of Great Northern standard stock yards; 6,637 square feet of wooden platforms; 600 square feet of frame platforms and 152 square feet of water closets. That the furniture and fixtures now in use in the stations along said lines would cost new, the sum of \$1,870.00.

That the road department buildings along the said line consist of 9,808 square feet, floor area, of Great Northern standard White sec-

tion houses; 144 square feet, floor area, of Great Northern standard Chinese section houses, and 1,568 square feet of tool sheds.

That along said line there are fuel stations and coal sheds, which, for the purpose of ascertaining the cost of reproduction, are estimated to cost new, the sum of \$7,000.00.

That there are along said line 9 complete water stations and that for the purpose of ascertaining the cost of reproduction it is estimated that the same would cost new the sum of \$2,700.00 each.

That the interlocking and signal apparatus along said portion of said line is estimated to cost \$350.00.

That there are along said line 20 sections, the tools and equipment for which sections are estimated to cost \$200.00 each.

No. 11.

That a reasonable and fair allowance for engineering expenses would be three and one-half per cent. of the cost of reproducing the grading, tunnels, trestles, bridges and culverts, ties, rails, track fastenings, frogs and switches, ballast, track laying and surfacing, fencing, crossings, cattle guards and signs, interlocking and signal apparatus, telegraph lines, transportation department buildings, shops, round houses and turn tables, road department buildings, shop machinery and tools, water stations, fuel stations, storage warehouses and miscellaneous structures.

That a reasonable and fair allowance for legal and general expenses would be one per cent. of the items mentioned in connection with the engineering expenses, together with one per cent. on the amount paid out for taxes during construction.

And a reasonable and fair allowance for interest during construction would be 5 per cent. of the items last hereinbefore mentioned, plus the amount necessary for section equipment and legal and general expenses and costs of engineering, and value of right-of-way and terminal grounds.

No. 12.

That that portion of the lines operated by the Great Northern Railway Company extending from Marcus to Laurier, from Republic to the International boundary line and from Curlew to the International boundary line, was constructed by the Washington & Great Northern Railway Company.

That the said Washington & Great Northern Railway Company is a corporation organized under the laws of the state of Washington, having an authorized capital stock of 100,000 shares of the par value of \$100.00 per share, making a total authorized capital stock of ten million dollars, of which stock two million dollars have been issued, all of such capital stock so issued being owned by the Great Northern Railway Company.

That the Washington & Great Northern Railway Company operated its line down to, on, or about the 30th day of July, 1907, when the operation thereof was taken over by the Great Northern Railway

Company and the same has been and now is operated by the said Great Northern Railway Company.

That the said lines cost the Washington & Great Northern Railway Company, down to the 30th day of June, 1906, including betterments and improvements, the sum of \$3,047,763.73.

No. 13.

That to reproduce the said line last mentioned in its present condition, including bank widening, bridge filling, and considering the same in its present seasoned condition, it would be necessary to move 1,288,410 cubic yards of earth a distance of not to exceed 300 feet; 764,569 cubic yards of hard pan a distance of not to exceed 300 feet; 156,153 cubic yards of loose rock a distance of not to exceed 300 feet; 584,284 cubic yards of solid rock a distance of not to exceed 300 feet; and of the above quantities it would be necessary to move an equivalent of 2,793,416 cubic yards a distance of 100 feet in excess of said 300-foot free haul allowance.

That it would be necessary to clear 959 acres, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$90.00 per acre; and to grub 8004 square rods, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$1.65 per square rod.

That it would be necessary to drive one unlined tunnel 113 feet long.

That to reproduce the bridges, trestles and culverts on said line, it would be necessary to construct 6,231 lineal feet of pile and frame trestles; which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$10.00 per lineal foot; 132 feet of Howe Truss bridges of a length less than 60 feet; one 88-foot Howe Truss bridge, and 1500 feet of Howe Truss bridge of a length between 100 and 150 feet, the last mentioned including the Howe Truss bridge over the Columbia River at Marcus, the same being 1395 feet in length; 194,262 lineal feet of logs in culverts; 24 feet of 12-inch cast iron pipe and 60 feet of 24-inch cast iron pipe.

That it would be necessary to lay 260,813 ties and 8,928.72 tons of steel rails, requiring track fastenings as follows: 797 tons of angle bars, 91.9 tons of bolts, 300 tons of spikes, 205,920 tie plates, 41,950 rail braces, 47 switches complete, and 2 crossing frogs complete.

That it would be necessary to ballast with gravel 83.9 miles of main track, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$1,000.00 per mile, and 7.89 miles of side track, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$600.00 per mile.

That it would be necessary to lay and surface 91.79 miles of track, which, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$700.00 per mile.

That it would be necessary to construct cattle guards, crossings,

and signs along the said line, which, for the purpose of ascertaining the cost of reproduction, are estimated to cost \$2,100.00.

That the interest of the Great Northern Railway Company in the telegraph lines along the said line would cost \$5,880.00.

That the transportation department buildings along the said line consist of 6,960 square feet, floor area, of Great Northern standard frame station buildings, 384 square feet, floor area, frame freight sheds and warehouses, 6,912 square feet of stock yards; one set of 50-ton track scales; 4,836 square feet of clinder platforms, and 144 square feet of water closets.

That the furniture and fixtures now in use in the buildings along the said line are estimated to cost new, the sum of \$842.00.

That the road department buildings along the said line consist of 7,040 square feet, floor area, of Great Northern standard White section houses; 630 square feet, floor area, of Great Northern standard Chinese section houses; 1,344 square feet of tool sheds.

That the round houses and shops along the said line consist of one frame round house consisting of three stalls.

That along the said line there are eight complete water stations, which, for the purpose of estimating the cost of reproduction, are estimated to cost \$2,700.00 each. That the interlocking and signal apparatus along the said line is estimated to cost \$125.00.

That there are now along the said line 12 sections, the tools and equipment for which sections is estimated to cost \$200.00 per section.

No. 14.

That a reasonable and fair allowance for engineering expenses would be three and one-half per cent. of the cost of reproducing the grading, tunnels, bridges, trestles and culverts, ties, rails, track fastenings, frogs and switches, ballast, track laying and surfacing, fencing, crossings, cattle guards and signs, interlocking and signal apparatus, telegraph lines, transportation department buildings, shops, round houses, turn tables, road department buildings, shop machinery and tools, water stations, fuel stations, storage warehouses and miscellaneous structures.

That a reasonable and fair allowance for legal and general expenses would be one per cent. of the items mentioned in connection with the engineering expenses, together with one per cent. on the amount paid out for taxes during construction.

And a reasonable and fair allowance for interest during construction would be 5 per cent. of the items last hereinbefore mentioned, plus the amount necessary for section equipment and legal and general expenses, costs of engineering and value of right-of-way and terminals.

No. 15.

That the records of the Great Northern Railway Company show that a large amount of money has been spent for riprapp, retaining walls, slope walls, cribbing, bulk heads, shop tools and machinery,

fencing, miscellaneous structures other than those hereinbefore set out, and stores on hand. That the Commission finds that the amounts shown by the records as expended for such purpose was expended and the improvements were made, but from the evidence introduced the Commission is unable to apportion the amount expended for such purposes to the different lines hereinbefore set out, and for that reason the Commission now finds that the Great Northern Railway Company has placed on its lines in the state of Washington hereinbefore mentioned, 492,000 cubic yards of riprap and has constructed 36,000 cubic yards of retaining wall, 130,400 cubic yards of slope wall, and has expended for cribbing and bulk heading the sum of \$122,500.00, and for fencing the right-of-way the sum of \$80,371.04, and has expended for shop tools and machinery \$181,280.40, and for miscellaneous structures other than those enumerated before, the sum of \$241,181.58, and for stores now on hand in the state of Washington for use upon said lines the sum of \$360,904.26.

That it is necessary in the operation of a railroad to constantly have on hand stores, including fuel, and other material for the operation of trains and material for repair and reconstruction of tracks and equipment; and that the sum above stated is a reasonable amount to have on hand. That when such material is used by the Railroad Company it is charged to the operating expenses or to betterments and improvements as the facts may justify.

That the items mentioned in this finding are divided on a mileage basis in the findings hereinafter set out showing the cost of reproducing the main and branch lines within the state of Washington.

No. 16.

That in ascertaining the original cost of the equipment owned and used by the Great Northern Railway Company in Washington, the cost of reproducing the same new and its present value, such equipment has been ascertained in the manner hereinafter stated.

Locomotives were ascertained by finding the total original cost, the cost of reproducing new and the present value of all locomotives used on the entire divisions operating in the state of Washington, ascertaining the total locomotive mileage on such division and apportioning to the state of Washington in proportion that the locomotive mileage in the state of Washington bore to the mileage of such entire division.

No. 17.

That the operating divisions in Washington consist of the Spokane division extending from Troy, Montana, to Leavenworth, Washington. That the locomotive mileage on such entire division for the year ending June 30th, 1906, was 1,629,384 miles, of which 1,167,804 miles, or 71.6 per cent. thereof, was in Washington. That the entire engines assigned to such division cost, originally, the sum of \$554,218.70, leaving the original cost chargeable to the state of Washington for such engines, the sum of \$396,820.59.

That on the Cascade division extending from Leavenworth, Washington, to Everett, Washington, Seattle, Washington to Vancouver, British Columbia, and Anacortes to Rockport, the locomotive mileage for the year ending June 30th, 1906, was 1,700,921 miles, of which 1,650,258 miles or 97 per cent., was in the state of Washington.

That the locomotives used on and assigned to the Cascade division cost originally, as shown by the accounting records of the Great Northern Railway Company, the sum of \$739,986.31, and the amount chargeable to the state of Washington would be the sum of \$717,786.72.

That on the Spokane Falls & Northern division, covering the lines heretofore described as the Spokane Falls & Northern and the Columbia & Red Mountain, and the Washington & Great Northern, the locomotive mileage for the year ending June 30th, 1906, was 570,509 miles, of which 403,560 miles, or 70.7 per cent., were in Washington. That the original cost properly chargeable to the state of Washington was \$138,310.00.

That the locomotives on the entire Cascade division and the entire Spokane division consist of 101 locomotives, of which 10 have been in use 3 years, 7 have been in use 4 years, 24 have been in use 5 years, 3 have been in use 7 years, 15 have been in use 8 years, 3 have been in use 10 years, 12 have been in use 14 years, 1 has been in use 15 years, 1 has been in use 16 years, 2 have been in use 17 years, 2 have been in use 18 years, 11 have been in use 19 years, 3 have been in use 23 years, 5 have been in use 24 years, 1 has been in use 26 years and 1 has been in use 34 years, making an average time in use by the locomotives on such divisions of 9.5 years.

That the average age or time in use of the locomotives used on the Spokane Falls & Northern operating division is 10 years.

No. 18.

That in order to reproduce new at the present time, the locomotives properly chargeable to the state of Washington, the same would cost \$1,440,854.90.

That locomotives in use depreciate annually 3.6 per cent. of their value, and the present market value of the locomotives of the Great Northern Railway Company, properly chargeable to the state of Washington, is the sum of \$944,595.99.

No. 19.

The original cost, cost of reproducing the same new, and present value of the passenger cars used, properly chargeable to the state of Washington, have been ascertained by finding the total value of all passenger cars used on the Great Northern System, ascertaining the total mileage of passenger cars in the state of Washington and apportioned the same to the state of Washington as the mileage in the state of Washington bears to the entire system.

That the passenger cars on the entire system, as shown by the

accounting records of the Great Northern Railway Company, cost \$4,070,424.68.

That the passenger car mileage for the entire system for the year ending June 30th, 1906, was 44,779,961 miles, of which 6,812,593 miles or 15.214 per cent., was in the state of Washington.

That it would cost to reproduce new, the passenger cars properly chargeable to the state of Washington, on the tracks of the Great Northern in the state of Washington, based on such passenger car mileage, the sum of \$711,510.23.

That the said passenger cars have been in use in excess of 8.5 years, and that the said passenger cars would depreciate, while in use, annually, 3.6 per cent., and that the present cash market value of said passenger coaches, in their present condition, is the sum of \$492,394.42.

No. 20.

The original cost, cost of reproduction new and present cash market value of the freight cars properly chargeable to the state of Washington, has been ascertained by finding the total value of all freight cars used on the Great Northern system for the year ending June 30th, 1906, and the freight car mileage for the same period, in the state of Washington, and apportioning the same on the relative proportion that the freight car mileage in the state of Washington, bears to the freight car mileage on the entire system.

That the freight cars on the entire system of the Great Northern Railway Company cost, originally, as shown by the records of the Great Northern Railway Company, the sum of \$20,356,142.73.

That the freight car mileage for the entire system for the year ending June 30th, 1906, was the sum of 345,307,184 miles, of which 33,428,695 miles, or 9.681 per cent., was in the state of Washington.

That it would cost to reproduce new, the freight cars properly chargeable to the state of Washington, on the tracks of the Great Northern Railway Company's line in the state of Washington, based on such freight car mileage, the sum of \$2,345,786.86.

That said freight cars have been in use an average of 7.5 years and the annual depreciation for cars in use is approximately 3.6 per cent., and that the present cash market value of said freight cars applicable to the state of Washington, on the tracks of the Great Northern Railway Company in the state of Washington, in their present condition, is the sum of \$1,709,410.98.

No. 21.

That the original cost, cost of reproduction new and the present market value of the work and miscellaneous equipment properly applicable to the state of Washington, owned and operated by the Great Northern Railway Company, has been ascertained by finding the total cost, cost of reproduction and present value of such work and miscellaneous equipment, for the entire system of the Great Northern Railway Company, finding the total main and side track system as of June

30th, 1906, and the total main and side track mileage in the state of Washington and apportioning the same in the proportion that the main and side track mileage in the state of Washington bears to the main and side track mileage of the entire system.

That the total original cost of all the work and miscellaneous equipment, owned and operated by the Great Northern system as shown by its accounting records, was the sum of \$1,487,062.67.

That the total main and side track mileage of the system operated by the Great Northern system on June 30th, 1906, was 7,367.73 miles, of which 957.07 or 13 per cent. thereof were in the state of Washington.

That it would cost to reproduce such work and miscellaneous equipment properly applicable to the state of Washington on the lines of the Great Northern Railway Company in the state of Washington new, the sum of \$199,451.19.

That the said equipment has been in use an average of more than 7 years and the same would gradually depreciate by use, and that the present cash market value of such equipment properly applicable to the state of Washington on the lines of the Great Northern Railway Company in the state of Washington, is the sum of \$147,152.36.

No. 22.

That it would cost at the present time to reproduce the right-of-way, lands and terminal grounds of said railroad, owned and used by it for railroad purposes, and such as it now owns which in the immediate future will be necessary for it to use for railroad purposes, the sum of \$17,105,692.04, which sum is divided along the line of said railroad as follows:

From the Idaho-Washington boundary to the northerly limits of the city of Spokane, the sum of \$166,944.46.

That portion of the right-of-way from the west line of the city of Spokane to the boundary line between Spokane and Lincoln counties, the sum of \$38,869.

From such last mentioned point to the boundary line between Lincoln and Douglas counties, the sum of \$88,715.00.

From such last mentioned point to the center of the Columbia River, being the boundary line between Douglas and Chelan counties, the sum of \$55,236.00.

From such last mentioned point to the boundary line between Chelan and King counties, the sum of \$221,062.00.

From such last mentioned point to the boundary line between King and Snohomish counties on the main line of the said road, the sum of \$43,416.00.

From such last mentioned point to the southeast limits of the city of Everett, the sum of \$185,866.05.

That portion of the coast line extending from the southerly limits of the city of Everett to the south line of Snohomish county, the sum of \$186,092.50.

That portion of the coast line extending from the south line of

Snohomish county to the city limits of the city of Seattle, the sum of \$482,873.00.

From the north boundary of the city limits of the city of Everett to the boundary line between Snohomish and Skagit counties, the sum of \$126,598.50.

From the last mentioned point to the Whatcom-Skagit county boundary line, the sum of \$308,668.78, including the branch from Belleville to Yukon.

From the Whatcom-Skagit county boundary to the city limits of the city of Bellingham, the sum of \$252,290.00.

That portion from the northwest boundary of the city limits of Bellingham to the International boundary line at Blaine, the sum of \$348,453.80.

That portion extending from Anacortes to Rockport, the sum of \$252,361.30.

All that portion within the corporate limits of the city of Everett, the sum of \$1,077,750.00.

All that portion within the corporate limits of the city of Bellingham, the sum of \$552,610.00.

All that portion owned by the Great Northern Railway Company within the city limits of the city of Spokane and used by it for railroad purposes, such as it will require in the immediate future, the sum of \$1,562,228.33.

That the Great Northern Railway Company also owns within the corporate limits of the city of Spokane a tract of land lying south of College avenue and east of Cedar street, containing 1,098,945 square feet, 120,000 square feet of which is necessary for use by the said railroad for railroad purposes in the immediate future and is included in the cost of reproduction above set out.

All that portion of said tract south of a line drawn parallel with and 50 feet distant southerly from the center line of the main track as the same is now constructed between Monroe and Cedar street, and all that portion of said tract north of a point 50 feet north of the center line of the main tract of said Great Northern Railway as the same extends through said tract between Monroe and Cedar street, is not used for railroad purposes nor is the same necessary for the use of the said railroad company in the immediate future, but all that portion of said tract save and except the piece above described 100 feet in width extending through said tract, is owned and held by the Great Northern Railway Company for commercial purposes, the said property so held for commercial purposes being approximately 978,945 square feet, more or less, having a valuation of \$221,750.00, more or less.

That the Great Northern Railway Company also owns in addition to the property above described in Spokane leased to and occupied by the following named persons: A dwelling house leased by the Oriental Trading Company; coal yard, leased by Nelson Coal & Wood

Company; 3 pieces leased for storage ground for poles to the Pacific States T. & T. Co.; warehouse, leased to Minn. Linseed Oil Paint Co.; office, leased to Exchange Lbr. & Mfg. Co.; and a lumber yard, leased to Exchange Lbr. & Mfg. Co.; property leased to the Washington Mill Company for a dry kiln; property leased to the Syphers Machinery Co.; property leased to the Morgan Clamp Fence Co.; property leased to the Spokane Steam Laundry; property leased to the Havre Fuel Company; property leased to the Diamond Ice & Fuel Co.; property leased to the Crystal Marble Quarries Company; property leased to the Central Lumber Company for a lumber yard and warehouse; property leased to the Buffalo-Pitts Company for implement warehouses; property leased to the Phoenix Lumber Company for a lumber yard; property leased to B. Boyle for a wood yard; property leased to Mpls. Threshing Machine Company for machine warehouse; property leased to Jekins Luellwitz Lbr. Company for freight house; property leased to D. Boyington for warehouse; two pieces leased to the Empire Electric Company for storage yards; property leased to Mitchell Bros. for warehouses; property leased to the Washington Water Power Company for storage yard; property leased to the Spokane Implement Company for warehouse; property leased to Chas. G. Schrimps for warehouse; property leased to M. Seller & Company for warehouse; property leased to Bradley Engine & Machine Company for warehouse; property leased to Frank Johnson & Son for a dwelling; property leased to Frank Johnson & Son for a lumber yard; property leased to Frank, Emma and Wm. Johnson for lumber yard; property leased to Rudolph Dorn for coal shed; property leased to O. F. Ross for dwelling house; dwelling and barn leased to Mr. Schlenger; property leased to Washington Water & Power Company; property leased to the Portland Flour Mills Company for Echo Roller Mills; and property leased to the Standard Oil Company for steel storage tanks, and

The following property in Hillyard: Warehouse leased to W. G. Mulligan, Winters, Parsons & Boomer, Burns & Jordan, P. Welsh & Co., and Porter Bros.; office building leased to Winnans & Coble; fuel yard leased to Nelson Coal & Wood Company, and coal shed leased to the Havre Fuel Company.

From which leases above mentioned the Great Northern Railway Company receives from the lessees an annual rent approximating \$16,000.00, and which property is not at the present time used by the railroad company for railroad purposes.

No. 23.

That since the filing of the complaint herein, the Great Northern Railway Company has sold to the Northern Pacific Railway Company an undivided one-half interest in what is known as the joint terminal grounds of the Northern Pacific and Great Northern Railway Company in the city of Seattle, and the findings herein contained show the

value of the property at this time owned by the Great Northern Railway Company in the city of Seattle.

That the lands and real estate owned by the Great Northern Railway Company in the city of Seattle and used by it for railroad purposes including its undivided one-half interest in the joint terminal grounds, and such as is now owned by it and necessary to be used by it in the immediate future for railroad purposes, would cost to reproduce the sum of \$10,937,543.69.

That in addition to the lands and real estate above described, the Great Northern Railway Company owns in the city of Seattle the following described property: All that portion marked in red on the map designated as "Plat of part of Seattle tide lands showing the property owned by the G. N. Ry.," and further marked as "Tide land area east of 4th Ave.," said map being marked G. N. Exhibit "A," hereto annexed and made a part of these findings; lying south of Seattle Boulevard and east of 4th Avenue south and being portions of tide land blocks 341, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 276, 277, 278, 279, 280, 281, 282 and 283, and having a total square foot area of 3,864,096 feet, which property is not necessary for the present or immediate future needs of the company for railroad purposes, but is held by it for commercial purposes.

Also, block 13 in Maynard's Addition, the same being colored yellow on the map, such property being owned an undivided one-half by the Northern Pacific Railway Company and an undivided one-half by the Great Northern Railway Company, said block containing 5,920 square feet.

Also a portion of block 12 in Maynard's Addition, having a total area of 19,094 square feet.

Also a small portion of block 5, amounting to 7,140 square feet.

Also lots 7, 10 and 11 in block 36 of A. A. Denny's 6th addition to Seattle.

An undivided one-half of a portion of block 18, containing 26,640 square feet, the remaining one-half thereof being owned by the Northern Pacific Railway Company.

An undivided one-half interest in and to the east half of block 19, the remaining undivided one-half interest being owned by the Northern Pacific Railway Company.

The Great Northern Railway Company also owns the west one-half of said block 19, said block containing 56,124 square feet; also tract No. 145-148-149-152-153-154.

That portion of blocks 139 and 140 on which is erected the elevator and warehouse owned by the Great Northern Railway Company, and lots 9 and 10 and those portions of 11 and 12 in block 140, outside of the portion which is bulkheaded and filled, a portion of lots 5 to 10 inclusive in tide land block 146 outside of the portion which is filled and bulkheaded, amounting to 78,475 square feet, more or less, and lot 9 and that portion of lot 8 outside of the portion which is filled and

bulkheaded in block 147, containing 9,859 square feet, all being near Smith's cove and shown in the map hereunto annexed, marked G. N. "Exhibit B," hereby referred to and made a part of these findings, all of which commercial property is of the reasonable value of \$9,097.489.66, and is not included in the \$17,105,692.04 mentioned in finding No. 22.

No. 24.

That it would cost to reproduce that part of the right-of-way and terminal grounds of the Great Northern Railway Company known as the Spokane Falls & Northern Railway Company, the sum of \$131,399.00.

No. 25.

That it would cost to reproduce the right-of-way of the Great Northern Railway System known as the Columbia & Red Mountain Railway Company, the sum of \$8,279.00.

No. 26.

That it would cost to reproduce the right-of-way and terminals of that portion of the Great Northern System known as the Washington & Great Northern Railway Company, the sum of \$78,436.23.

No. 27.

That the said Great Northern Railway Company through the eastern portion of said state, traverses a rich agricultural section, producing annually large quantities of grain and hay destined for shipment over the lines of the said railroad company in car load lots, including approximately 8,000,000 bushels of wheat, large quantities of which wheat or its product in flour, are carried over the lines of the Great Northern Railway Company to Seattle and Everett, and after arriving at its destination in Seattle and Everett, are shipped to foreign ports.

That along the line of the Great Northern Railway Company in the state of Washington, there are adequate warehouses and facilities for handling or storage of grain, which warehouses are owned and operated by private individuals as warehousemen, but which warehouses add greatly to the facilities for freight shipments and add a value to the railroad line.

That in Seattle the docks and warehouses hereinbefore mentioned whether the same are owned by the Great Northern Railway Company or by private individuals, add value to the lines by reason of the fact that they furnish adequate facilities for the transshipment of freight consigned from the lines of the railroad to water and from steamboat lines to the said rail lines.

No. 28.

- That the line of the Great Northern Railway Company in Western Washington traverses portions of the state producing large quantities

of fir and cedar lumber and cedar shingles, furnishing abundant tonnage eastward over its lines.

No. 29.

That since the construction of the line of the Great Northern Railway Company through the state of Washington, said company has expended large sums of money in advertising and exploiting the resources of the country adjacent to its lines and has encouraged immigration along its lines so that the territory adjacent and tributary to its rail lines has a comparatively large population and the density of traffic and the country tributary to its lines are comparatively highly developed, compared with other portions of the state of Washington, which density of traffic and population add value to the said lines.

No. 30.

That the Great Northern Railway Company and the Northern Pacific Railway Company jointly constructed a passenger station building in the city of Seattle, said station building costing, exclusive of the real estate, the sum of \$549,633.39.

That the same was erected and constructed in the years 1904 and 1905.

That it would cost the Great Northern Railway Company to reproduce its one-half interest in said station building, exclusive of the real estate upon which the same is constructed and erected, the sum of \$280,000.00.

No. 31.

That after a railroad is originally constructed and after the same is turned over to the operating department, improvements are constantly made in the grading and surfacing of the road by section men and by the operating department of the road, the expenditures of which is necessarily charged to the cost of operation and that for approximately five years after such road is turned over to the operating department the grade undergoes what is known as seasoning and after said term of five years said grade has appreciated in value and is approximately of a value 10 per cent. greater than its value would be at the time the same was turned over to the operating department. This seasoned value has, however, been considered and allowed in the unit quantities hereinbefore given and in the cost of reproduction hereinbefore set out.

That the tunnels remain of approximately the same value and neither appreciate nor depreciate.

That the bridges, trestles and culverts depreciate annually, wooden bridges materially and iron bridges but slightly.

That the present value of the bridges, trestles and culverts along the main line of the Great Northern Railway Company is approximately 81.43 per cent., and on the branch lines is approximately 53 per cent. of the cost of reproducing new.

That the ties, untreated, have an average life of approximately

7 years, and that as the same are renewed from time to time the expense is charged to operating expenses. That the Great Northern Railway Company have from time to time renewed their ties and the value of the ties on the 30th day of June, 1906, was approximately 35 per cent. of the cost of reproducing the same new.

That since the 30th day of June, 1906, the Great Northern Railway Company have added many new ties to their line so that the present value of the ties exceeds the allowance made on the 30th day of June, 1906.

That the rails, track fastenings and frogs and switches have depreciated so that the present value of the same is approximately 80 per cent. of the cost of reproducing the same new.

That the present value of fencing is approximately 55 per cent. of the cost of reproducing the same new.

That the present value of crossings, cattle guards and signs is approximately 60 per cent. of their value new.

That the interlocking and signal apparatus, telegraph lines, ballast, and track laying and surfacing is of equal value to its original cost.

That the present value of the transportation department buildings and fixtures is approximately 92 per cent. of their value new.

That the present value of the shops, round houses and turn tables is approximately 84 per cent. of their value new.

That the value of the road department buildings is approximately 76 per cent. of their value new.

That the value of the shop machinery and tools is approximately 65 per cent. of their value new.

That the value of the water and fuel stations is approximately 60 per cent. of their value new.

That the value of the miscellaneous structures is approximately 85 per cent. of their value new.

That the value of the section equipment is approximately 70 per cent. of its value new.

No. 32.

That it would cost to reproduce that portion of the line operated by the Great Northern Railway Company extending from the Idaho-Washington boundary line to Everett, and that portion from Seattle to Blaine, including the portion from Belleville to Yukon, including all structures and improvements, and considering such structures and improvements as new, and including all real estate and terminal grounds, including charges for engineering, grading, tunneling, bridges, trestles and culverts, ties, rails, track fastenings, frogs and switches, ballast, track laying and surfacing, fencing, crossings, cattle guards and signs, interlocking and signal apparatus, telegraph lines, station buildings and fixtures, shops, round houses and turn tables, shop machinery and tools, water stations, fuel stations, storage warehouses,

miscellaneous structures, docks and wharves, snow protection, taxes during construction, section equipment, legal and general expenses, interest during construction and present stores on hand, but not including equipment, the sum of \$45,741,928.55.

No. 33.

That the present value of the property mentioned in finding No. 32 in its present depreciated condition, as of the 30th day of June, 1906, basing the same solely upon the cost of reproducing the same new, is the sum of \$43,295,748.09.

No. 34.

That that portion of the line operated by the Great Northern Railway Company extending from Anacortes to Rockport, would cost to reproduce new, including all items mentioned in finding No. 32, the sum of \$1,903,920.58.

No. 35.

That the present value of the property mentioned in finding No. 34 in its present depreciated condition, based solely on the cost of reproducing the same new, is the sum of \$1,647,038.44.

No. 36.

That it would cost to reproduce that portion of the line extending from Spokane to Hillyard, and Colbert to Boundary, and from Northport of Velvet, including all the items mentioned in finding No. 32, considering the improvements and structures as new, the sum of \$3,310,457.52.

No. 37.

That the present depreciated value of the property mentioned in the foregoing finding, basing such value solely on the cost of reproducing the same new, is the sum of \$2,903,657.81.

No. 38.

That it would cost to reproduce that portion of the line operated by the Great Northern Railway Company extending from Marcus to Laurier and from Republic to the International boundary line, and from Curlew to the International boundary line, including all items mentioned in finding No. 32, considering the structures and improvements as new, the sum of \$3,017,649.86.

No. 39.

That the present depreciated value of the property mentioned in the foregoing finding, basing the same solely upon the cost of reproducing the same new, is the sum of \$2,747,081.41.

No. 40.

That it would cost to reproduce in its present condition, considering the tracks and improvements as new, all the lines operated by the

Great Northern Railway Company in the state of Washington, as the same existed on June 30th, 1906, and including therein all the items mentioned in finding No. 32, and including equipment, the sum of \$58,671,559.04.

No. 41.

That the present depreciated value of all the lines in the state of Washington operated by the Great Northern Railway Company, including equipment, such value being based solely on the cost of reproducing the same new, as the same existed on the 30th day of June, 1906, is the sum of \$53,887,079.50.

No. 42.

That the Great Northern Railway Company expended in the state of Washington, for betterments and improvements on their line between the 30th day of June, 1906, and the 30th day of June, 1907, the sum of \$371,083.31.

No. 43.

That during the fiscal year ending June 30th, 1908, the Great Northern Railway Company constructed and placed in operation 20.64 miles of road extending from Oroville, Washington, to the International Boundary, on which it expended the sum of \$616,634.00; that during said year it constructed an ocean dock 196 by 1810 feet floor area with grain warehouse and elevator connected therewith 144 by 792 feet floor area at Everett, and erected at Smith's cove, Seattle, a detention house 60 by 90 feet floor area; that during said year it enlarged its terminals at Seattle by building a commissary building 31 by 144 feet floor area and erecting and constructing a power house with a plant for heating the Union Passenger station jointly owned by it and the Northern Pacific Railway Company as aforesaid, and erected certain miscellaneous structures consisting of scrap bins, car cleaners and repairers buildings with sheds connected therewith and a standard section house; that during said year said railroad laid 6.22 miles of second track between Metum and Richmond Beach on the Coast Line and enlarged the round house at Leavenworth by constructing four additional stalls; 4,855 lineal feet of seawall was constructed between Everett and Ballard, Washington;

That in addition to the foregoing betterments and improvements added during said year to said line the following equipment was purchased during the fiscal years 1907 and 1908 and charged to cost of road, that is to say, during the year 1907, locomotives, \$2,865,190.44; passenger cars, \$490,505.60; sleeping, dining and parlor cars, \$5,363.18; baggage, express and postal cars, \$139,805.06; and other cars of all classes, \$2,490,668.50; making a total new equipment added to the entire line of the Great Northern Railway for said year 1907 of the sum of \$5,991,532.75.

And that during the fiscal year ending June 30th, 1908, there was added new equipment to the entire line of the Great Northern

Railway as follows; there was expended for locomotives the sum of \$2,499,326.91; for passenger cars, \$993,249.90; for freight cars, \$3,403,229.32; and for work equipment, \$84,464.20.

That it would cost to reproduce new all the items mentioned in finding No. 40, as of the 30th day of June, 1908, the sum of \$61,674,557.01.

No. 44.

That for the sake of brevity the words interstate freight and interstate tonnage, and state freight and state tonnage, are defined and used as follows:

Interstate freight or interstate tonnage is freight or tonnage that originates on the line of the said road within the state of Washington, passing over the lines within the state and over the lines of the said road beyond the limits of the state; or, freight originating outside the state of Washington, destined to points within the state and passing over the lines without the state and over the lines within the state of Washington; or, freight originating outside the state of Washington, destined to points without the state, passing over the said lines of said railroad without the state and over the lines of said railroad within the state; or, freight originating within the state of Washington, destined to points within the state of Washington but passing over the line of the said railroad both within and without the state.

State freight or tonnage as hereinafter used is freight originating on the lines of the railroad within the state of Washington, destined to points within the state of Washington, and passing over the lines of the said railroad wholly within the state.

Interstate passengers are passengers traveling on a continuous contract with said railroad company, over its lines, both within and without the state.

State passengers are passengers traveling over the said lines on continuous contracts on the lines wholly within the state of Washington.

No. 45.

That for the fiscal year ending June 30th, 1903, the Great Northern Railway Company carried over its lines in the state of Washington 203,171,520 ton miles of interstate freight and 77,590,262 ton miles of state freight.

That for the fiscal year ending June 30th, 1904, the Great Northern Railway Company carried over its lines in the state of Washington, 173,437,773 ton miles of interstate freight and 89,031,790 ton miles of state freight.

That for the fiscal year ending June 30th, 1905, the Great Northern Railway Company carried over its lines in the state of Washington, 237,942,642 ton miles of interstate freight and 81,058,283 ton miles of state freight.

That for the fiscal year ending June 30th, 1906, the Great Northern Railway Company carried over its lines in the state of Washington

341,879,816 ton miles of interstate freight and 137,967,571 ton miles of state freight.

That for the fiscal year ending June 30th, 1907, the Great Northern Railway Company carried over its lines in the state of Washington 315,334,144 ton miles of interstate freight and 140,976,169 ton miles of state freight.

That the average per cent. of ton miles carried over the said line during the five years above set out is 29.60 per cent. state freight and 70.40 per cent. interstate freight.

That of the ton miles of freight so carried over the lines in the state of Washington above set out, approximately 18.56 per cent. thereof consists of grain, including wheat, oats, flour, barley, feed and flax, of which 88.42 per cent. thereof was state tonnage carried an average distance of 194.9 miles and 11.58 per cent. thereof was interstate freight carried an average distance of 878.9 miles, 695.5 miles of which was over the lines of the said road without the state and 283.4 miles thereof was over the lines of the said road within the state.

That of the said ton miles so carried as aforesaid, approximately 47.74 per cent. thereof consists of lumber, of which lumber 5.74 per cent. thereof was state freight and moved an average distance of 95.7 miles, and 94.26 per cent. thereof was interstate freight moving an average distance of 1324 miles, 1040 miles of which was over the lines of the said road without the state of Washington and 284 miles over the lines of the said road within the state of Washington.

That of the said ton miles so carried as aforesaid, approximately 1.94 per cent. thereof consisted of logs and other forest products, of which 77.27 per cent. thereof is state freight moving an average distance of 28.3 miles and 22.73 per cent. thereof was interstate freight moving an average distance of 292.9 miles, 231.8 miles of which was over the lines of the said road without the state of Washington, and 61.1 miles of which was over the lines of the said road within the state of Washington.

That of the said ton miles so carried as aforesaid, approximately 1.77 per cent. thereof consisted of coal, of which 32.26 per cent. thereof was state freight moving an average distance of 70.7 miles, and 67.74 per cent. thereof was interstate freight moving an average distance of 339.3 miles, 278.6 miles of which was over the lines of said road without the state of Washington and 60.7 miles of which was over the lines of the said road within the state of Washington.

That of the said ton miles so carried as aforesaid, approximately 4.11 per cent. thereof consisted of iron and steel, 1.09 per cent. of which is state freight moving an average distance of 132 miles, and 98.91 per cent. of which is interstate freight moving an average distance of 1634.5 miles, 1376.8 miles of which was over the lines of the said road without the state of Washington, and 257.7 miles of which was over the lines of the said road within the state of Washington.

That of the said ton miles so carried as aforesaid, approximately .79 per cent thereof consists of iron and steel rails, of which 5.5

per cent. thereof was state freight moving an average of 94 miles, and 94.50 per cent. thereof was interstate freight moving an average distance of 1648.7 miles, 1386.3 miles of which was over the lines of said road without the state and 252.4 miles of which was over the lines of said road within the state.

That of said ton miles so moved as aforesaid, .36 per cent. thereof consisted of live stock, of which 75.72 per cent. thereof was state freight moving an average distance of 223.1 miles, and 24.28 per cent. thereof was interstate freight moving an average distance of 694.6 miles, 848.4 miles of which was over the lines of said road without the state of Washington, and 116.2 miles of which was over the lines of said road within the state of Washington.

That of said ton miles so carried as aforesaid, approximately .35 per cent. thereof consisted of hay, 98.62 per cent. of which was state freight moving an average distance of 96.6 miles, and 1.38 per cent. thereof was interstate freight moving an average distance of 94.5 miles, 47.5 miles of which was over the lines of the said company without the state of Washington and 47 miles of which was over the lines of the said road within the state of Washington.

That of said ton miles so carried as aforesaid, approximately 1 per cent. thereof consisted of machinery, 6.61 per cent. of which was state freight moving an average distance of 82.4 miles, and 93.39 per cent. of which was interstate freight moving an average distance of 1631.7 miles, 1361.1 miles of which was over the lines of the said road without the state of Washington and 315.6 miles of which was over the lines of the said road within the state of Washington.

That of said ton miles so carried as aforesaid, approximately .13 per cent. thereof consisted of fresh meat, 38.91 per cent. of which was state freight moving an average of 62.5 miles, and 68.02 per cent. thereof was interstate freight moving an average distance of 1280.5 miles, 1038.2 miles of which was over the lines of the said road without the state of Washington, and 242.3 miles of which was over the lines of said road within the state of Washington.

That of said ton miles so carried as aforesaid, approximately .43 per cent. thereof consisted of packing house products, 1.57 per cent. of which was state freight moving an average distance of 306 miles, and 98.43 per cent. thereof was interstate freight moving an average distance of 1787.8 miles, 1438.1 miles of which was over the lines of said road without the state of Washington and 349.7 miles of which was over the lines of the said road within the state of Washington.

That of said ton miles so carried as aforesaid, approximately 1 per cent. thereof consisted of canned salmon, 7.44 per cent. of which was state freight moving an average distance of 184.3 miles, and 92.56 per cent. thereof was interstate freight moving an average distance of 1748.8 miles, 1369.7 miles of which was over the lines of the said road without the state and 372.1 miles of which was over the lines of the said company within the state of Washington.

That of said ton miles so carried as aforesaid, approximately .23 per cent. thereof consisted of butter, eggs and cheese, 2.67 per cent. of which was state freight and moved an average distance of 335 miles, and 91.33 per cent. thereof was interstate freight moving an average distance of 1752.6 miles, 1400.6 miles of which was over the lines of the said road without the state of Washington, and 352.6 miles of which was over the lines of the said road within the state of Washington.

That of said ton miles so carried as aforesaid, approximately .34 per cent. thereof consisted of brick and stone, 66.58 per cent. of which was state freight moving an average distance of 40 miles, and 33.42 per cent. thereof was interstate freight moving an average distance of 148.4 miles, 81.1 miles of which was over the lines of the said company without the state of Washington, and 67.3 miles of which was over the lines of said company within the state of Washington.

That of said ton miles so carried as aforesaid, approximately .42 per cent. thereof consisted of lime, cement and plaster, of which 51.11 per cent. thereof was state freight moving an average distance of 172.2 miles, and 48.89 per cent. thereof was interstate freight moving an average distance of 562.9 miles, 297.3 miles of which was over the lines of said road without the state of Washington, and 265.6 miles of which was over the lines of said road within the state of Washington.

That of said ton miles so carried as aforesaid, approximately .17 per cent. thereof consisted of sand and gravel, of which 71.72 per cent. thereof was state freight moving an average distance of 17.7 miles, and 28.28 per cent. thereof was interstate freight moving an average distance of 1579.5 miles, 1431 miles of which was over the lines of said road without the state of Washington, and 148.5 miles of which was over the lines of said road within the state of Washington.

That of said ton miles so carried as aforesaid, approximately .13 per cent. thereof consisted of fresh fruit, of which 40.25 per cent. thereof was state freight moving an average distance of 159.4 miles, and 59.75 per cent thereof was interstate freight moving an average distance of 730.9 miles, 568.6 miles of which was over the lines of said road without the state of Washington and 162.3 miles of which was over the lines of said road within the state of Washington.

That of said ton miles so carried as aforesaid, approximately .07 per cent. thereof consisted of vegetables, of which 7.49 per cent. thereof consisted of state freight moving an average distance of 69.3 miles and 92.51 per cent thereof was interstate freight moving an average distance of 819.1 miles, 777.7 of which was over the lines of the said road without the state of Washington, and 141.4 miles of which was over the lines of said road within the state of Washington.

That of said ton miles so carried as aforesaid, approximately .37 per cent. thereof consisted of beer and liquor, 16.13 per cent. of which was state freight moving an average distance of 132.6 miles and

83.87 per cent. of which was interstate freight moving an average distance of 1673.3 miles, 1356.1 miles of which was over the lines of the said road without the state of Washington and 317.2 miles of which was over the lines of the said road within the state of Washington.

That of said ton miles so carried as aforesaid, approximately .45 per cent. thereof was furniture, new, all of which was interstate freight moving an average distance of 1673.3 miles, 1346.8 miles of which was over the lines of the said company without the state of Washington, and 274.7 miles of which was over the lines of said road within the state of Washington.

That of said ton miles so moved as aforesaid, approximately 1.29 per cent. thereof consisted of ore, of which 12.98 per cent thereof was state freight moving an average distance of 150 miles, and 87.02 per cent. of which was interstate freight moving 972.6 miles, 745 miles of which was over the lines of the said road without the state of Washington, and 227.6 miles of which was over the lines of the said road within the state of Washington.

That of said ton miles so carried as aforesaid, approximately .03 per cent. thereof consisted of hops, of which all was interstate freight moving an average distance of 1448 miles, 1188.8 miles of which was over the lines of the said road without the state of Washington and 259.2 miles of which was over the lines of the said road within the state of Washington.

That of said ton miles so moved as aforesaid, approximately .27 per cent. thereof consisted of agricultural implements, of which 12.18 per cent. thereof was state freight moving an average distance of 23 miles, and 87.82 per cent thereof was interstate freight moving an average distance of 1396.7 miles, 1205.7 miles of which was over the lines of the said road without the state of Washington and 191 miles of which was over the lines of said road within the state of Washington.

That of said ton miles so carried as aforesaid, approximately 3.47 per cent thereof consisted of less car loads of freight of which 40.01 per cent. thereof was state freight moving an average distance of 84.6 miles and 59.99 per cent of which was interstate freight moving an average distance of 1242.5 miles, 991.3 miles of which was over the lines of said road without the state of Washington and 251.2 miles of which was over the lines of said road within the state of Washington.

That the balance of said ton miles so moved as aforesaid, approximating 14.58 per cent., consisted of miscellaneous car load freight moving under special commodity rates consisting of more than 100 commodities, of which approximately 9.70 per cent. thereof is state freight moving an average distance of 165.1 miles and 90.30 per cent. thereof is interstate freight moving an average distance of 1532.5 miles, 1241.4 miles of which was over the lines of said road without

the state and 291.1 miles of which is over the lines of said road within the state of Washington.

That of said freight hereinbefore referred to, the average net weight of the freight per car, designated in tons, is as follows:

On wheat, state, 35.08 tons per car; interstate, 31.08 tons per car.

Flour, state, 23.5 tons per car; interstate, 17.3 tons per car.

Feed, state, 14.15 tons per car; interstate, 14.6 tons per car.

Oats, state, 20.82 tons per car; interstate, 28.37 tons per car.

Corn, interstate, 32.98 tons per car.

Barley, state, 25 tons per car.

Fir lumber, state, 20.85 tons per car; interstate, 23.64 tons per car.

Cedar lumber and shingles, state, 16.37 tons per car; interstate, 17.05 tons per car.

Logs and other forest products, state, 29.82 tons per car; interstate, 23.10 tons per car.

Coal, state, 26.36 tons per car; interstate, 30.50 tons per car.

Iron and steel articles, state, 22.20 tons per car; interstate, 24.44 tons per car.

Rails, state, 28.80 tons per car; interstate, 42.74 tons per car.

Live stock, state, 11.16 tons per car; interstate, 11.30 tons per car.

Hay, state, 11.85 tons per car; interstate, 12.20 tons per car.

Machinery, state, 13.93 tons per car; interstate, 17 tons per car.

Fresh meat, state, 10.77 tons per car; interstate, 13.40 tons per car.

Packing house products, state, 13 tons per car; interstate, 13.70 tons per car.

Salmon, canned, state, 23.80 tons per car; interstate, 24.34 tons per car.

Butter, eggs and cheese, state, 14 tons per car; interstate, 12.6 tons per car.

Brick and stone, state, 29.59 tons per car; interstate, 30.20 tons per car.

Lime, cement and plaster, state, 23.31 tons per car; interstate, 20.3 tons per car.

Sand and gravel, state, 23.90 tons per car.

Fresh fruit, state, 12.20 tons per car; interstate, 13.80 tons per car.

Vegetables, state, 11.20 tons per car; interstate, 16.10 tons per car.

Beer and liquors, state, 14.81 tons per car; interstate, 16.29 tons per car.

Furniture, new, interstate, 10.41 tons per car.

Ore, state, 28.20 tons per car; interstate, 30.98 tons per car.

Hops, interstate, 12.30 tons per car.

Agricultural implements, state, 17.70 tons per car; interstate, 21.66 tons per car.

Other commodities in car load lots, state, 17.29 tons per car; interstate, 17 tons per car.

No. 46.

That for the fiscal year ending June 30th, 1905, the Great Northern Railway Company carried over its lines in the state of Washington

746,875 revenue earning state passengers, constituting 31,305,189 passenger miles, and that said passengers were carried an average distance of 41.91 miles each. That the said passengers paid to the said railway company an average of \$1.12131, being an average charge per mile of \$.02675.

That for the fiscal year ending June 30th, 1906, the Great Northern Railway Company carried over its lines in the state of Washington, 917,029 revenue earning state passengers, constituting 41,737,908 passenger miles. That said passengers were carried an average distance of 45.51 miles and that the said passengers paid to the said railway company an average of \$1.16551, being an average charge per mile of \$.02561. That for the said fiscal year ending June 30th, 1906, the Great Northern Railway Company carried over its lines in the state of Washington 147,379 revenue earning interstate passengers, constituting 21,145,473 passenger miles, said interstate passengers being carried an average distance of 144 miles, and said passengers paying on an average to said railway company \$2.97 each, being an average charge per mile of \$.02075.

That for the fiscal year ending June 30th, 1907, the Great Northern Railway Company carried over its lines in the state of Washington, 1,099,382 revenue earning state passengers, constituting 48,034,795 passenger miles, said passengers being carried an average distance of 43.7 miles, and the said passengers paying to the said railway company an average of \$1.171, being an average charge per mile of \$.02686, and the said railway company carried over its lines in the state of Washington, 161,579 revenue earning interstate passengers, constituting 23,226,816 passenger miles, and that said passengers were carried an average distance of 143 miles, the said passengers paying to the said company an average of \$3.04 each, being an average charge per mile of \$.02118.

No. 47.

That the Great Northern Railway Company has a contract with the express company doing business over its lines by which it received 40 per cent. of the gross receipts of said express company, whether such business is state or interstate.

That for the fiscal year ending June 30th, 1906, the said express company paid to the said Great Northern Railway Company as its share of the earnings from the express business over its lines in the state of Washington, \$79,919.45, \$24,343.46 of which was for interstate express business and \$55,575.99 was for express business passing over its lines wholly within the state of Washington.

That for the fiscal year ending June 30th, 1907, the said express company paid to the Great Northern Railway Company under said contract, \$102,045.81, which includes the business done on the lines in the state of Washington, both state and interstate.

That the Commission is unable from the evidence before it to apportion the same between state and interstate business save and

except as the same may be ascertained from the division for the year 1906.

No. 48.

That for the fiscal year ending June 30th, 1905, the Great Northern Railway Company received from baggage storage charges local to the state of Washington, the sum of \$3,216.53.

That for the fiscal year ending June 30th, 1906, said railway company received from baggage storage and excess baggage local to the state of Washington, the sum of \$4,132.37. That the said railway company during the said fiscal year received a large sum of money from excess interstate baggage charges, which, apportioned to the state of Washington on a mileage basis, would show the revenue received by said road for carrying the same over its lines in the state of Washington, amounting to the sum of \$15,786.23.

That for the fiscal year ending June 30th, 1907, the said railway company received from extra baggage and storage local to the state of Washington, the sum of \$7,289.91, and during said fiscal year said road received from extra interstate baggage, which, apportioned to the state of Washington on a mileage basis, would amount to the sum of \$20,661.69.

No. 49.

That the Great Northern Railway Company has contracts with the United States for carrying mail over its lines. That the said railway company is paid for carrying said mail according to its weight.

The Commission further finds that of the mail carried in the state of Washington, over the lines of the said railroad, 56.73 per cent. thereof in weight was interstate mail and 43.23 per cent. thereof was mail local to the state of Washington.

That during the said fiscal year the United States paid the Great Northern Railway Company for mail passing over its lines in the state of Washington, the sum of \$122,145.45.

No. 50.

That for the fiscal year ending June 30th, 1906, the Great Northern Railway Company earned from miscellaneous sources not hereinbefore specified, the following sums:

Net balance on switching.....	\$ 58,528.27
From rents of buildings, lands, etc.....	14,379.01
For rents of tracks, yards, etc.....	14,926.35
From wharfage, dockage, etc.....	21,517.49
Demurrage and storage on freight and similar charges....	12,411.02
From lunch stands.....	4,286.69
Miscellaneous earnings from telegraph and telephone lines	356.93
Observation and sleeping cars, passing over the lines in the state of Washington, wholly within the state of Washington	18,933.17
From interstate observation and sleeping cars, basing the same on a mileage basis, said company earned in the state of Washington.....	46,129.27

No. 51.

That on that portion of the line operated by the Great Northern Railway Company known as the Spokane Falls & Northern proper, there was carried for the fiscal year ending June 30th, 1905, over the lines of the said road, 475,198 tons of revenue earning freight, constituting 28,339,521 ton miles, said ton miles of freight being carried an average distance of 59.64 miles.

That for the fiscal year ending June 30th, 1906, there was carried over the said Spokane Falls & Northern, 460,573 tons, constituting 29,779,554 ton miles, said freight being hauled an average distance of 64.66 miles.

That for the fiscal year ending June 30th, 1907, there was carried over the said lines, of revenue earning freight, 504,716 tons, constituting 32,930,545 ton miles. That of said ton miles so carried as aforesaid, 1.44 per cent. thereof was grain, of which 71.94 per cent. thereof was state grain moving an average distance of 72.36 miles, and 28.06 per cent thereof was interstate, moving an average distance of 123.70 miles.

That of said ton miles so moved as aforesaid, 15 per cent thereof was lumber, of which 65.53 per cent. was state freight moving an average distance of 36.23 miles, and 34.47 per cent. thereof was interstate freight moving an average distance of 50.61 miles.

That of said ton miles so carried as aforesaid, 15.65 per cent. consisted of logs and other forest products other than lumber, of which 84.01 per cent. was state freight, being hauled an average distance of 36.77 miles, and 15.99 per cent. thereof was interstate freight, moving an average distance of 85.63 miles.

That of said ton miles so moved as aforesaid, 36.79 per cent. thereof was coal and ore, all of which was interstate, moving an average distance over the said lines of 89.72 miles.

That of said ton miles so moved as aforesaid, 5.26 per cent. thereof consisted of freight in less than car load, 64.29 per cent of which was state freight moving an average distance of 69.91 miles, and 35.71 per cent. of which was interstate freight moving an average distance of 91.30 miles.

That the remainder of said ton miles consisted of mixed merchandise other than merchandise above mentioned and consisted of innumerable commodities carried at commodity rates, amounting to 25.86 per cent thereof, of which 34.67 per cent was state freight moving an average distance of 63.60 miles, and 65.37 per cent. thereof was interstate freight moving an average distance of 86.94 miles.

No. 52.

That for the fiscal year ending June 30th, 1905, the Spokane Falls & Northern Railway Company carried over its lines in the state of Washington, 126,670 revenue earning state passengers, constituting 6,313,175 passenger miles; that said passengers were carried an average distance of 49.84 miles; that the said passengers paid to the said

railway company an average of \$1.78519, being an average charge per mile of \$.03582.

That for the fiscal year ending June 30th, 1906, the Spokane Falls & Northern Railway Company carried over its lines in the state of Washington, 141,286 revenue earning passengers, constituting 7,911,744 passenger miles and that said passengers were carried an average distance of 56 miles each; that the said passengers paid to the said railway company an average of \$1.74485 per passenger, being an average charge per mile of \$.03116.

That for the fiscal year ending June 30th, 1907, the Spokane Falls & Northern Railway Company carried over its lines in the state of Washington, 199,457 revenue earning passengers, constituting 10,894,608 passenger miles; that said passengers were carried an average distance of 54.62 miles; that said passengers paid to the said railway company an average of \$1.51631 per passenger, being an average charge per mile of \$.02776.

No. 53.

That the said Spokane Falls & Northern Railway Company during the fiscal years ending June 30th, 1905, 1906 and 1907, had a contract with the Great Northern Express Company doing business over its lines, by which said company received 50 per cent. of the gross earnings for carrying express over the lines of the said railroad company.

That for the fiscal year ending June 30th, 1905, the earnings of the said Spokane Falls & Northern Railway Company from express business amounted to the sum of \$13,297.60.

That for the fiscal year ending June 30th, 1906, the earnings of the said railway company from express business amounted to the sum of \$14,084.14.

That for the fiscal year ending June 30th, 1907, the said railway company received for the carrying of express over its lines the sum of \$18,357.17.

No. 54.

That during the said three years ending June 30th, 1905, 1906, 1907, the Spokane Falls & Northern Railway Company had contracts with the United States for carrying the mail over its lines and that the said railway company was paid for carrying said mail according to the weight.

That for the fiscal year ending June 30th, 1905, the said railway company earned from carrying mail the sum of \$20,133.58.

That for the fiscal year ending June 30th, 1906, the said railway company earned for carrying mail the sum of \$20,172.12.

That for the fiscal year ending June 30th, 1907, the said railway company earned for carrying mail the sum of \$21,167.68.

No. 55.

That for the fiscal year ending June 30th, 1905, the Spokane Falls & Northern Railway Company received from baggage storage charges the sum of \$2,497.88.

That said company received from other items connected with transportation the sum of \$6,501.03.

That said company had for said year a car per diem and mileage balance of \$10,621.25.

That said company received from rents not otherwise provided for, the sum of \$5,050.85.

That said company received from other sources not before specified, the sum of \$2,413.21.

That for the fiscal year ending June 30th, 1906, the said company received from extra baggage and storage, \$2,632.70.

That said company received from other items connected with transportation the sum of \$4,902.55.

That said company received from other items connected with freight revenue, \$3,357.04.

That said company received from car per diem and mileage balance the sum of \$1,675.16.

That said company received from rents not otherwise specified, the sum of \$3,749.81.

That said company received from other sources than as above specified, \$147.98.

That for the fiscal year ending June 30th, 1907, the said company received from extra baggage and storage the sum of \$2,936.18.

That said company received from other items connected with passenger service the sum of \$6,089.25.

That said company received from other items connected with freight service, the sum of \$6,648.98.

That said company received from rents not otherwise provided for, the sum of \$4,278.85.

That said company received from other sources not connected with transportation, the sum of \$1,975.01.

No. 56.

That on that portion of the line operated by the Great Northern Railway Company known as the Washington & Great Northern Railway Company, there was carried for the fiscal year ending June 30th, 1905, 85,102 tons of revenue earning freight, constituting 2,297,854 ton miles, said freight moving an average distance of 27 miles.

That for the fiscal year ending June 30th, 1906, there was moved over the said line 171,944 tons of revenue earning freight, constituting 4,699,548 ton miles, which freight was carried an average distance of 27.33 miles.

That for the fiscal year ending June 30th, 1907, there was carried over said line 201,486 tons of revenue earning freight, constituting 7,052,416 ton miles, said freight being moved an average distance of 35.10 miles.

That of said ton miles so moved as aforesaid, approximately .68 per cent. thereof consisted of grain, of which 21.49 per cent. was state freight, moving an average distance of 17.81 miles, and 78.51 per

cent. thereof was interstate freight moving an average distance of 37.53 miles.

That of said ton miles so moved as aforesaid, approximately 1.59 per cent thereof consisted of lumber, of which 74.96 per cent. was state freight moving an average distance of 22.64 miles, and 25.04 per cent. thereof was interstate freight moving an average distance of 24.66 miles.

That of said ton miles so moved as aforesaid, approximately 1.22 per cent. thereof consisted of forest products other than lumber, of which 41.76 per cent. thereof was state freight moving an average distance of 28.93 miles, and 58.24 per cent. thereof was interstate freight moving an average distance of 15.62 miles.

That of said ton miles so carried as aforesaid, approximately 45.63 per cent. thereof was coal and coke, all of which was interstate freight, and moved an average distance of 22.29 miles.

That of said ton miles so moved as aforesaid, approximately 5.68 per cent thereof consisted of merchandise in less than car load, 59.93 per cent. of which was state freight moving an average distance of 49.23 miles, and 40.97 per cent. thereof was interstate freight moving an average distance of 39.21 miles.

That of said ton miles so moved as aforesaid, approximately 25 per cent. thereof consisted of ore, all of which was interstate and moved an average distance of 23.22 miles.

That the remaining ton miles so moved as aforesaid, consisted of miscellaneous freight covering a great number of commodities, amounting to approximately 20.20 per cent. thereof, which is here classified as other car loads, and which was moved an average distance of 50 miles.

No. 57.

That for the fiscal year ending June 30th, 1905, the Wahsington & Great Northern Railway Company carried over its lines in the state of Washington, 37,693 passengers, constituting 889,861 passenger miles; that said passengers were carried an average distance of 23.61 miles; that said passengers paid to the said railway company an average of \$.17103, being an average charge per mile of \$.04113.

That for the fiscal year ending June 30th, 1906, the said railway company carried over its lines in the state of Washington 53,813 passengers, constituting 1,228,863 passenger miles, said passengers being carried an average distance of 22.83 miles; that the average amount received from each passenger was \$1.02609, making an average charge per mile of \$.04493.

That for the fiscal year ending June 30th, 1907, the said company carried over its lines in the state of Washington, 66,642 passengers, constituting 2,013,580 passenger miles, said passengers being carried an average distance of 30.21 miles; that the average amount paid by each passenger was the sum of \$.96081, being an average charge per mile of \$.0318.

No. 58.

That the Washington & Great Northern Railway Company had a contract with the Great Northern Express Company for carrying express over its lines for the fiscal years ending June 30th, 1905-1906-1907.

That for the fiscal year ending June 30th, 1905, the said railway company received for carrying express over its lines \$1,198.94.

That for the fiscal year ending June 30th, 1906, the said railway company received for carrying express over its lines \$2,232.04.

That for the fiscal year ending June 30th, 1907, the said railway company received for carrying express over its lines \$2,780.43.

No. 59.

That for the fiscal year ending June 30th, 1905, the said Washington & Great Northern Railway Company received for carrying mail over its lines the sum of \$2,605.22.

That for the fiscal year ending June 30th, 1906, the said railway company received for carrying mail over its lines the sum of \$2,862.99.

That for the fiscal year ending June 30th, 1907, the said railway company received for carrying mail over its lines the sum of \$6,938.82.

No. 60.

That for the fiscal year ending June 30th, 1905, the said Washington & Great Northern Railway Company received from charges for extra baggage and storage the sum of \$262.98.

And from other sources not connected with revenue, \$150.20.

That for the fiscal year ending June 30th, 1906, the said Washington & Great Northern Railway Company received from charges for extra baggage and storage the sum of \$286.92.

For miscellaneous items connected with freight earnings the sum of \$277.18.

For rents the sum of \$11.00.

That for fiscal year ending June 30th, 1907, the said railway company received from extra baggage and storage \$358.51.

From miscellaneous items connected with passenger revenue the sum of \$71.44.

From miscellaneous items connected with freight revenue the sum of \$491.77.

From rents \$83.50.

No. 61.

That on that portion of the line operated by the Great Northern Railway Company known as the Columbia & Red Mountain Railway Company, there was moved for the fiscal year ending June 30th, 1905, 158,233 tons of revenue earning freight, constituting 1,028,515 ton miles, moving an average distance of 6.50 miles.

That for the fiscal year ending June 30th, 1906, there was carried over the said line 68,144 tons of revenue earning freight, constituting 483,800 ton miles, carried an average distance of 7.10 miles, (there

being carried for the year 1906, approximately 90,000 tons of ore less than in 1905.)

That for the year ending June 30th, 1907, there was carried over the said lines 93,178 tons, constituting 650,246 ton miles, carried an average distance of 6.97 miles.

That said line, as before stated, extends from Northport to the International boundary where it connects with a line extending to Rossland, B. C. That practically all the freight moving over said line is interline freight, practically none originating on the line of the Columbia & Red Mountain, and was practically international in its character.

No. 62.

That for the fiscal year ending June 30th, 1905, the Columbia & Red Mountain Railway Company carried over its lines in the state of Washington 13,273 passengers, constituting 99,680 passenger miles; that said passengers were carried an average distance of 7.51 miles; that the said passengers paid to the said railway company an average of \$.28696, being an average charge per mile of \$.03821.

That for the fiscal year ending June 30th, 1906, the said railway company carried over its lines in the state of Washington, 13,780 passengers, constituting 103,480 passenger miles; that said passengers were carried an average distance of 7.51 miles; that said passengers paid an average of \$.27194 per passenger, being an average charge per mile of \$.03717.

That for the fiscal year ending June 30th, 1907, the said railway company carried over its lines in the state of Washington 15,009 passengers, constituting 112,718 passenger miles; that said passengers were carried an average distance of 7.51 miles; that said passengers paid said railway company an average of \$.27999, being an average charge per mile of \$.03728.

No. 63.

That during the said years the Columbia & Red Mountain Railway Company had a contract with the Great Northern Express Company for operating over its lines, by which each company received 50 per cent. of the gross earnings.

That said company received from the express business over its lines for the year ending June 30th, 1905, the sum of \$495.40; for the year ending June 30th, 1906, the sum of \$488.51, and for the year ending June 30th, 1907, the sum of \$591.90.

That during the said time the said company received for the carrying of mail for the fiscal year ending June 30th, 1905, the sum of \$738.88; for the fiscal year ending June 30th, 1906, the sum of \$729.59, and for the fiscal year ending June 30th, 1907, the sum of \$568.53.

That said railway company received from charges for excess baggage and storage for the year ending June 30th, 1905, the sum of \$52.92; for the fiscal year ending June 30th, 1906, the sum of \$50.13, and for the fiscal year ending June 30th, 1907, the sum of \$54.12.

That during such time it received from other sources not connected with transportation for the fiscal year ending June 30th, 1905, the sum of \$41.76; for the fiscal year ending June 30th, 1906, the sum of \$132.18, and for the fiscal year ending June 30th, 1907, the sum of \$207.37..

No. 64.

That as hereinbefore stated the Great Northern Railway Company was an operating company, controlling the lines operated by it through contracts and leases, or by virtue of owning the capital stock, or a majority of the capital stock and muniments of title of the companies and roads operated by it down to Nov. 1, 1907.

That the said Great Northern Railway Company operated the following described roads, to-wit:

The Seattle & Montana Railroad Company, with a mileage of 215.99 miles.

The Crows Nest Southern Railway Company, with a mileage of 199.66 miles.

The St. Paul, Minneapolis & Manitoba Railway Company, with a mileage of 3,875.23 miles.

The Park Rapids & Leech Lake Railway Company with a mileage of 49.04 miles.

The Dakota & Great Northern Railway Company, with a mileage of 282.35 miles.

The Minnesota & Great Northern Railway Company, with a mileage of 41.09 miles.

The Duluth, Superior & Western Terminal Company, with a mileage of 5.28 miles.

The Eastern Railway Company of Minnesota, with a mileage of 486.89 miles.

The Montana & Great Northern Railway Company, with a mileage of 142.99 miles.

The Duluth Terminal Company, with a mileage of 1.82 miles.

The Minneapolis Union Railway Company, with a mileage of 2.63 miles.

The Spokane Falls & Northern Railway Company, with a mileage of 130.51 miles.

The Red Mountain Railway Company, with a mileage of 9.59 miles.

The Columbia & Red Mountain Railway Company, with a mileage of 7.5 miles, and

The Washington & Great Northern Railway Company, with a mileage of 89.90 miles.

The Great Northern Railway Company also has trackage rights from Casselton to Fargo, 19.06 miles, and from Tilden Junction to Red Lake Falls, Minn., with a mileage of 10.57 miles, and from Lowell, Wash., to Delta, Wash., with a mileage of 2.75 miles.

Making a total mileage operated by it of 5,562.75 miles.

That the Seattle & Montana Railway Company was organized with a capital stock of \$14,000,000.00, all of which, with the exception of

\$450,000 worth, par value, is owned by the Great Northern Railway Company.

The entire capital stock of the Crows Nest Southern Railway Company is owned by the Great Northern Railway Company, as before stated.

That the St. Paul, Minneapolis & Manitoba Railroad Company was organized with a capital stock of \$20,000,000.00, \$19,664,000.00 par value of said capital stock being owned by the Great Northern Railway Company.

That the Park Rapids & Leech Lake Railway Company was organized with a capital stock of \$500,000.00, all of which is owned by the Great Northern Railway Company.

That the Eastern Railway Company of Minnesota was organized with a capital stock of \$16,000,000.00, \$11,000,000.00 of which is owned by the Great Northern Railway Company and \$5,000,000.00 of which is owned by the said railway company as trustee for the benefit of the stockholders of the St. Paul, Minneapolis & Manitoba Railway Company.

That The Montana & Great Northern Railway Company was organized with a capital stock of \$7,000,000.00, all of which is owned by the Great Northern Railway Company.

The Minneapolis & Union Railway Company was organized with an authorized capital stock of \$1,000,000.00, \$500,000.00 of which has been issued and is owned by the Great Northern Railway Company.

The Spokane Falls & Northern Railway Company was organized with a capital stock of \$2,812,000.00, of which \$2,809,000.00 is owned by the Great Northern Railway Company.

That the Nelson & Fort Sheppard Railway Company was organized with a capital stock of \$1,500,000.00, all of which is owned by the Great Northern Railway Company.

The Red Mountain Railway Company was organized with a capital stock of \$190,600.00, all of which is owned by the Great Northern Railway Company.

That the Columbia & Red Mountain Railway Company was organized with a capital stock of \$264,400.00, all of which is owned by the Great Northern Railway Company.

That the Dakota & Great Northern Railway Company was organized with a capital stock of \$2,000,000.00, all of which is owned by the Great Northern Railway Company.

That the Washington & Great Northern Railway Company was organized with a capital stock of \$2,000,000.00, all of which is owned by the Great Northern Railway Company.

That the Minnesota & Great Northern Railway Company was organized with an authorized capital stock of \$2,500,000.00. All advances for construction have been made by the Great Northern Railway company and stock will be issued to and controlled by it.

That the Duluth, Superior & Western Terminal Company was organized with a total capital stock of \$2,000,000.00. The Great

Northern Railway Company is the lessee of said road for 99 years from May 1st, 1902, at an annual rental of \$20,000.00 and taxes.

That the funded or mortgage indebtedness on the lines hereinbefore mentioned, the payment of which mortgage indebtedness has been guaranteed by the Great Northern Railway Company and which is outstanding and in the hands of the public, amounts to the sum of \$100,227,939.39, and is made up as follows:

\$6,470,000.00 mortgage bonds of the St. Paul, Minneapolis & Manitoba Railroad Company, bearing interest at 6 per cent. and falling due October 1st, 1909.

\$4,930,000.00 of the Dakota extension of the St. Paul, Minneapolis & Manitoba Railroad Company, bearing interest at 6 per cent. and falling due in 1910.

\$13,345,000.00 of the St. Paul, Minneapolis & Manitoba Railroad Company consolidated mortgage, falling due July 1st, 1933, bearing interest at 6 per cent., and \$19,250,000.00 of the same mortgage bearing interest at 4 per cent.

\$10,185,000.00 of the Montana extension of the St. Paul, Minneapolis & Manitoba Railroad Company, bearing interest at 4 per cent and falling due June 1st, 1937.

\$19,393,939.39 of the Pacific extension mortgage of the St. Paul, Minneapolis & Manitoba Railroad Company, being 50 year sterling bonds maturing July 1st, 1940, and bearing interest at 4 per cent.

\$4,700,000.00 bonds of the Eastern Railway Company of Minnesota First division, falling due July 1st, 1908, bearing interest at 5 per cent.

\$5,000,000.00 bonds of the Eastern Railroad Company of Minnesota, Northern division, bearing interest at 4 per cent and falling due July 1st, 1948.

\$6,000,000.00 bonds of the Montana Central Railway Company, bearing interest at 6 per cent., and \$4,000,000.00 of said company, bearing interest at 5 per cent, said two sums maturing July 1st, 1937.

\$3,646,000.00 of bonds of the Willmar & Sioux Falls Railway Company, bearing interest at 5 per cent. and falling due June 1st, 1938.

\$2,150,000.00 of Minneapolis Union Railway Company bonds, bearing interest at 6 per cent., and \$650,000.00 of said mortgage bonds, bearing interest at 5 per cent., maturing July 1st, 1922.

\$500,000.00 bonds of the Minneapolis Western Railway Company, bearing interest at 5 per cent. and maturing July 1st, 1911.

That the capital stock of the Great Northern Railway Company consists of 2,100,000 shares of the par value of \$100.00 each, constituting \$210,000,000.00 worth par value, of which \$149,577,300.00 has been issued and \$60,000,000.00 par value has been authorized to be issued.

That the stock of the Great Northern Railway Company has sold as expressed in the figures hereinafter given, the first figures showing the lowest price paid during the month and the second figures showing the highest price paid during such month.

For the year 1903:

January	200¾	209
February	200	208
March	200	209
April	190	...
May	189½	...
July	173	190
August	165	175
September	170	...
October	160	165
November	168	...

For the year 1904:

January	177	...
March	170	186
April	173	180
May	175	...
July	175	180
October	185	195
November	196	230
December	216	243½

For the year 1905:

January	236	254
February	250	300
March	290	310
April	270	335
May	265	296
June	278	284
July	281	294½
August	287	326
September	311½	327¾
October	314	327½
November	264	315
December	268	292

For the year 1906:

January	283	326⅞
February	305½	348
March	308½	327
April	382	327½
May	275	307¾
June	278½	309
July	275	298¼
August	293¼	324
September	324	341
October	314	338¼
November	314	333½
December	320	...

For the year 1907:

January	164	189¾
February	159	171¼
March	126	163½
May	123	138½
June	122	132½
July	130	138¾
August	114	133¼
September	123⅝	132
October	107½	131¼
November	109	116¾
December	112⅝	122¼

That the bonds represented in the bond issue of \$6,470,000.00 of 6 per cent. bonds maturing in 1909, and \$4,439,000.00 maturing in 1910, of the St. Paul, Minneapolis & Manitoba Railway Company, sold in the open market as follows:

For the year 1903:

January	113¼	...
February	113¼	...
September	110¼	...
December	110¾	...

For the year 1904:

February	110½	...
April	107⅝	...
May	109	...
July	110¼	...
August	110¼	111
September	111⅝	112
October	109½	109¾
November	110	110¾
December	110¾	...

For the year 1905:

January	110½	111
May	108¾	...
July	113	...
October	107⅝	108
November	108	...
December	108¼	...

For the year 1906:

March	109¼	109½
April	106¼	...
September	108	...
November	105¼	...

For the year 1907:

January	105½	105⅝
May	103	...

June	103%	...
December	101	...

That the bonds represented by the \$13,344,000.00 issue bearing interest at 6 per cent, included in the \$32,594,000.00 consolidated bond issue of the St. Paul, Minneapolis & Manitoba Railroad Company sold in the open market as follows:

For the year 1903:

January.....	134½	135½
February	134½	134%
April	131½	132½
May	132½	133½
June	132	...
July	127¼	127%
September	128	...
October	128¼	131%
November	132¼	...
December	133	...

For the year 1904:

January	130	131
February	130%	131
March	131	132
June	132	...
July	132½	132¼
August	133½	133%
September	134	134%
October	134%	...

For the year 1905:

February	137	...
March	137	138
April	136	137
June	139	...
July	138¼	...
August	138¼	...
September	139	...
October	139¼	140
November	139¾	...
December	139½	...

For the year 1906:

January	136¼	137½
February	137½	137½
May	133¾	...
June	133½	...
October	133	...
November	133¾	...

For the year 1907:

January	131	...
March	131	...
April	131	...
May	131	...
June	130	...
October	125	...
November	119	...

That the bonds represented by the issue of \$19,250,000.00 worth contained in said \$32,594,000.00 bond issue last mentioned, sold in the open market as follows:

For the year 1903:

January	110¾	111½
February	111	111¾
April	109	110½
May	111	...
June	110¾	110¾
July	108	...
August	107	...
September	108	...
October	108	108¾
November	110½	...
December	109½	110

For the year 1904:

January	107½	108¾
February	107½	...
March	107%	...
April	108¾	108½
May	109	...
June	110	...
July	108¾	...
October	111¼	112¾
November	111¾	111¾

For the year 1905:

January	112	112¼
February	111¼	...
March	111	111½
May	111¾	...
June	113½	113¾
July	111½	...
October	113¾	115
November	113%	113¾
December	113%	...

For the year 1906:

January	112½	...
February	112	...

March	110½	111½
April	110¾	111½
May	110%	...
June	111½	...
August	107%	108
September	107%	...
October	109%	...
November	111	...
December	111	...

For the year 1907:

January	108	108¾
February	108½	...
March	108	108¾
May	107%	...
June	107%	...
July	105½	...
October	104	...
December	102	103¾

That the bonds represented in the St. Paul, Minneapolis & Manitoba Montana extension amounting to \$10,185,000.00, bearing interest at 4 per cent., sold in the open market as follows:

For the year 1903:

January	103¼	104
February	102	103
March	102¾	108
April	102½	...
May	102½	...
June	100	...
July	100	101½
August	100	101
September	101	...
October	101	102½
November	101¾	102¾
December	100	101

For the year 1904:

January	100	101½
February	101	101¾
March	101	101¾
April	101¼	101¾
May	102	103
July	103	...
August	103¾	104
September	103½	...
October	103¾	104
November	104	104½
December	103	103½

For the year 1905:

January	103½	104
February	104	104½
March	103½	104¼
April	104 4-5	105
June	103	103¾
July	104	...
August	104¼	...
September	104½	...
October	104¼	105½
November	104½	105¼
December	102¾	103

For the year 1906:

January	103½	104¼
February	103½	103¾
March	102	...
May	103½	...
June	102¾	...
July	100	100%
August	101	...
September	100¾	...
November	101	101½
December	100	...

For the year 1907:

March	97½	...
April	99	100½
May	99%	...
June	87%	99
July	98¼	98½
August	98½	...
September	97	...
October	96½	...
November	94	94½
December	93¼	93½

That those certain bonds represented by the St. Paul, Minneapolis & Manitoba Pacific extension, aggregating \$19,393,939.39, were sterling bonds and sold to and held by residents of the United Kingdom.

That the Commission has been unable to ascertain any evidence tending to show that said bonds had ever been sold in the market in the United States and the Commission has been unable to ascertain their market value.

That the bonds represented in the issue hereinbefore mentioned of the Eastern Railway Company of Minnesota, First division, for the sum of \$4,700,000.00, bearing interest at 5 per cent., have sold in the open market as follows:

For the year 1903:

February	105¼	...
April	103½	...
May	104	...
July	103	...
August	103	104

For the year 1904:

August	104½	...
October	102⅞	...

For the year 1905:

March	104¾	...
August	104⅞	...
September	104¾	...
October	102⅞	...

For the year 1906:

April	101¼	...
July	101½	...
August	101⅞	...
December	101½	101⅞

For the year 1907:

May	100½	...
June	100⅞	100½
August	100⅞	...
September	100½	100¾
December	99	...

That those certain bonds for the sum of \$6,000,000.00 represented by the bond issue of Montana Central Railroad Company, falling due in 1937, bearing interest at 6 per cent, hereinbefore mentioned, sold in the open market as follows:

For the year 1903:

January	134	134¼
March	134	...

For the year 1904:

April	133	135⅝
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For the year 1905:

January	135	...
September	136½	...

For the year 1906:

January	136	...
February	136	...
May	134	...
June	134¼	...
October	133	...

For the year 1907:

February	131½	...
April	130	131
August	125	...

That those certain bonds represented by said bond issue last mentioned for \$4,000,000.00, bearing interest at 5 per cent., sold in the open market as follows:

For the year 1903:

May	118½	...
August	110½	115
September	110¾	...
October	114⅞	116½
December	115⅞	121

For the year 1904:

March	114½	...
September	116¾	...

For the year 1905:

February	118¼	...
October	120	...
December	119⅞	120

For the year 1906:

February	119¼	...
March	118⅞	119¾
August	116	...

For the year 1907:

April	112	...
May	115½	...
December	105	...

That those certain bonds represented by the bond issue of the Willmar & Sioux Falls Railway Company for the sum of \$3,646,000.00, bearing interest at 5 per cent., and falling due in 1938, hereinbefore mentioned, sold in the open market as follows:

For the year 1903:

December	114⅞	...
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For the year 1904:

January	117	...
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For the year 1905:

October	121½	...
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For the year 1906:

December	115½	...
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That those certain bonds represented by the issue of the Minnesota Union Railway Company, falling due in 1922, for the sum of \$2,150,000.00, bearing interest at the rate of 6 per cent., contained in the issue of \$2,800,000.00 above referred to, sold in the open market as follows:

For the year 1905:

April	123	...
May	124	...

That the Commission has been unable to ascertain any evidence showing that any of the remainder of said bonds have sold in the open market, and have been unable to find that the bonds above described have been sold at times other than as above set forth.

No. 65.

The Great Northern Railway Company employed upon its lines in the state of Washington, excluding general officers, the following employees for the years hereinafter named, to whom it paid an average daily wage as follows:

FOR THE YEAR 1905.

CLASS.	Num- ber.	Total days worked.	Total annual compensa- tion.	Aver- age daily wage.
Other officers	2	728	\$5,825 28	\$8 06
General office clerks				
Station agents	62	17,652	40,776 95	2 31
Other station men	286	48,544	91,262 71	1 88
Enginemen	93	26,670	110,896 06	4 32
Firemen	115	25,992	70,766 35	2 78
Conductors	107	21,285	79,180 65	3 72
Other trainmen	254	89,212	98,814 00	2 52
Machinists	66	15,126	55,668 78	3 68
Carpenters	49	18,998	49,191 25	2 59
Other shopmen	684	154,887	311,760 81	2 02
Section foremen	89	29,410	52,643 26	1 79
Other trackmen	1,692	282,172	395,040 23	1 40
Switch tenders, crossing tenders and watchmen	17	5,588	7,767 04	1 89
Telegraph operators and dispatchers	74	24,496	56,096 28	2 29
All other employes and laborers	624	818,186	781,827 67	2 30
Total	4,114	1,027,816	\$2,157,510 82	\$2 10

FOR THE YEAR 1906.

CLASS.	Num- ber.	Total days worked.	Total annual compensa- tion.	Aver- age daily wage.
Other officers	2	811	\$6,580 48	8 06
General office clerks				
Station agents	57	21,159	48,030 60	2 27
Other station men	850	70,911	129,766 90	1 83
Enginemen	127	31,898	131,878 51	4 20
Firemen	153	31,244	83,421 58	2 67
Conductors	153	26,161	96,271 88	3 68
Other trainmen	338	57,346	123,866 41	2 16
Machinists	51	20,088	78,941 86	3 69
Carpenters	56	17,349	44,288 72	2 55
Other shopmen	376	185,948	386,772 79	2 08
Section foremen	95	34,321	61,091 56	1 78
Other trackmen	1,624	321,820	511,694 50	1 59
Switch and crossing tenders and watchmen	12	4,802	6,580 48	1 36
Telegraph operators and dispatchers	113	28,861	65,515 43	2 27
All other employes and laborers	702	140,853	298,607 62	2 12
Total	4,204	993,022	\$2,068,156 32	2 06

FOR THE YEAR 1907.

CLASS.	Num-ber.	Total days worked.	Total annual compensa-tion.	Aver-age daily wage.
Other officers.....	2	821	7,284 66	\$8 87
General office clerks.....				
Station agents.....	64	21,187	51,575 88	2 44
Other station men.....	440	90,023	171,043 77	1 90
Enginemen.....	164	47,398	204,261 81	4 31
Firemen.....	221	47,672	129,666 91	2 72
Conductors.....	194	41,430	151,229 60	3 65
Other trainmen.....	488	75,646	192,897 74	2 55
Machinists.....	150	29,698	108,687 09	3 66
Carpenters.....	101	22,201	65,270 58	2 94
Other shopmen.....	1,396	242,242	500,018 90	2 06
Section foremen.....	96	85,116	68,475 78	1 98
Other trackmen.....	2,225	520,896	885,523 01	1 70
Switch tenders, crossing tenders and watchmen.....	17	5,595	6,993 27	1 25
Telegraph operators and dispatchers.....	156	84,137	81,588 17	2 89
All other employes and laborers.....	714	185,209	289,846 61	2 14
Total.....	6,878	1,349,216	2,913,863 13	\$2 16

FOR THE YEAR 1908.

CLASS.	Num-ber.	Total days worked.	Total annual compensa-tion.	Aver-age daily wage.
Other officers.....	10	3,668	\$48,958 25	\$13 85
General office clerks.....	54	23,362	74,453 50	3 19
Station agents.....	82	22,302	57,762 05	2 59
Other station men.....	449	87,807	178,247 30	2 03
Enginemen.....	159	47,840	220,062 75	4 60
Firemen.....	175	48,530	143,164 80	2 95
Conductors.....	149	43,390	173,994 85	4 01
Other trainmen.....	279	77,455	216,973 40	2 80
Machinists.....	160	35,808	138,558 00	3 87
Carpenters.....	115	48,113	119,422 10	2 97
Other shopmen.....	578	325,242	712,280 35	2 19
Section foremen.....	188	35,943	75,480 45	2 10
Other trackmen.....	3,515	582,986	1,049,284 65	1 80
Switch tenders, crossing tenders and watchmen.....	39	10,190	14,752 55	1 45
Telegraph operators and dispatchers.....	116	39,536	105,956 15	2 68
All other employes and laborers.....	294	147,627	329,208 30	2 23
Total.....	6,362	1,574,744	\$3,658,459 45	2 32

No. 66.

That from the consideration of the foregoing findings showing the amount expended for original construction of its lines, amount necessary to reproduce the property, its depreciated condition, the amount and value of its capital stock and funded indebtedness, the density of traffic and volume of business along its line, the physical condition and properties along its line, the facilities along its line for the transaction of business, and all and singular the findings hereinbefore set out, the Commission finds that the present cash market value of the lines hereinbefore mentioned and dealt with as being operated by the Great Northern Railway Company in the State of Washington, is the sum of \$59,577,212.00.

No. 67.

That the operating divisions of the said railroad for the year 1906, in so far as the same affected the state of Washington, consisted of the Spokane division extending on the main line from Leavenworth, Wash., easterly 387.22 miles, 247.12 miles of which is within the state of Washington, and 140.10 miles of which is outside of the state; the branch lines of said road embraced within said division, being for the year 1906, entirely without the state of Washington, but at the present time said division would include the branch line known as the Spokane Falls & Northern system, which includes the Spokane Falls and Northern and the Columbia and Red Mountain and the Washington and Great Northern lines hereinbefore referred to; and the Cascade division extending on the main line west from Leavenworth to Seattle, Washington, and a branch line extending northerly from Everett to Vancouver, B. C., and the Rockport branch extending easterly from Anacortes to Rockport, said main line on said division consisting of 142 miles, all of which is within the state of Washington, and said branch lines on said division consisting of 184.96 miles, 160.86 miles of which are inside the state and 24.10 miles of which are outside the state and in the Province of British Columbia.

That for the fiscal year ending June 30th, 1906, the freight train miles on the main line of the Spokane Division situate within and confined to the state of Washington amounted to 505,491 and the passenger train miles amounted to 406,348.

That the freight train miles on the Cascade Division amounted to 427,891, and the passenger train miles amounted to 511,025.

Making a total freight train mileage within the state of 933,382 miles and a total passenger train mileage of 917,373 miles; and during said time the freight car miles on the lines within the state amounted to 30,531,628, of which 24,333,497 were loaded car miles and 6,198,131 were empty car miles, and the passenger car miles on said lines within the state during said year amounted to 6,027,200.

No. 68.

That the proportionate relation of passenger business is greater on the Cascade division than on the Spokane Division, and the proportionate expense between passenger business and freight business is greater on such Cascade Division than on the Spokane Division.

No. 69.

That the operating expenses charged to accounting divisions and charged to portions of divisions according to state lines is made by said railway company according to the rules adopted by it a copy of which is hereto annexed, marked exhibit C and made a part of these findings.

No. 70.

That the cost of operating the Spokane Division within the state of Washington, as shown by the accounting records of said railroad for

the year 1906, was the sum of \$1,411,497.68, made up as follows: maintenance of way and structures \$337,145.17, maintenance of equipment \$235,866.24, conducting transportation \$734,397.34, general expenses \$104,088.73.

That the cost of operating the Cascade Division for said year was the sum of \$1,772,485.20, made up as follows: maintenance of way and structures \$447,310.50, maintenance of equipment \$227,381.02, conducting transportation \$978,276.75, and general expenses \$119,516.93.

Making a total cost of operation of the lines within the state of Washington as shown by said accounting records of the sum of \$3,183,982.88.

No. 71.

That of said sum of \$3,183,982.88 approximately \$2,211,913.00 was expended in the interests of and in moving and transporting freight traffic and approximately \$972,070.00 was expended in the interests of and in conducting the passenger department, which for the purpose of these findings includes mail matter, express, dining and sleeping cars, special passenger trains, baggage storage, lunch stands, telephone and teiegraph service.

No. 72.

That of the net ton miles specifically referred to in finding No. 45, as being moved over the said lines within the state for the year 1906, 286,811,729 ton miles was moved over the Spokane Division and 193,035,758 ton miles was moved over the Cascade division.

That of said ton miles so moved during said time as aforesaid grain constituted 18.10% of the total tonnage moved and 18.56% of the total ton mileage, of such grain 91.74% of the tonnage was state and 8.26% was interstate; of the ton miles of grain 88.42% was state and 11.58% was interstate. That grain constituted 37.13% of the total state tonnage and 63.37% of the total state ton miles, and of the total interstate tonnage grain constituted 2.71%, and of the total interstate ton miles 2.90%. Of the state grain approximately 31% of the tonnage and 35% of the ton miles was from points on the Central Washington branch of the Northern Pacific Railway moving over the Great Northern line from Adrian to Everett, a distance of 194 miles, and approximately 15% of the tonnage and 12% of the ton miles was from Wenatchee to Seattle, a distance of 165 miles, and approximately 54% of the tonnage and 53% of the ton miles was from points east of Wenatchee and West of Spokane; approximately 97% of the tonnage and 98% of the ton miles, state, was handled between main line points and 3% of the tonnage and 2% of the ton miles between main line points and branch line points.

Of the interstate grain approximately 19% of the tonnage and 17% of the ton miles was from Montana points with an average length of haul of 9.0 miles, 204 miles of which was within the state;

24% of the tonnage and 33% of the ton mileage was from points on the O. R. & N. and Northern Pacific to points on the Great Northern with a total length of haul over the lines of the Great Northern railroad of 369 miles, 315 miles of which was within the state and 44 miles of which was outside of the state. Approximately 13.50% of the tonnage and 3% of the ton miles was forwarded from points within the state to local points on the Great Northern Railway without the state, with an average haul of 295 miles, 47 miles of which was within the state. Approximately 32% of the tonnage and 28% of the ton miles was grain, from Eastern Washington points to points outside of the state being about equally divided as to tonnage and ton miles between shipments to San Francisco from points on the Great Northern Railway and to Portland, Oregon, from points on the Central Washington branch of the Northern Pacific Railway, the average length of haul within the state being approximately 200 miles on the Great Northern Railway, the San Francisco tonnage being turned over to the steamship line at Seattle and the Portland tonnage turned over to the Northern Pacific at Everett. 12% of the tonnage and 19% of the ton miles was grain passing through the state being grain from points beyond the state line on the east to San Francisco, Portland and British Columbia points with an average length of haul of 1,443 miles, 366 miles of which was within the state. Interstate grain was handled entirely over the main line of the Great Northern railway with the exception of such tonnage as went to British Columbia points.

That of the tonnage and ton miles of lumber specifically mentioned in finding No. 45 approximately 74% of the state tonnage and 70% of the state ton miles was between main line points with an average length of haul of 102 miles; 16% of the tonnage and 29% of the ton miles was between main line points and branch line points with an average length of haul of 190 miles. Approximately 10% of the tonnage and 1% of the ton miles was switching, or between branch line points with an average length of haul of 10 miles. That of the tonnage between main line points approximately 25% thereof was from points east of Spokane into Spokane with an average haul of 25 miles, the remaining 75% of the main line tonnage having an average length of haul of 235 miles. Of the interstate lumber approximately 38.66% of the tonnage and 37.46% of the ton miles within the state was forwarded from main line points to main line points local on the Great Northern railway with a total average haul of 1,705 miles, 294 miles of which was within the state; 32.53% of the tonnage and 43.49% of the ton miles within the state was forwarded from branch line points within the state to main line points locally without the state with an average length of haul of 1,800 miles, 407 miles of which was within the state; 14.79% of the tonnage and 6.97% of the ton miles within the state was forwarded from main line points within the

state to points on other lines without the state with an average haul of 891 miles, 143 miles of which was within the state. Of this last item approximately 50% thereof in tonnage was turned over to the Northern Pacific and O. R. & N. at Spokane. 6.36% of the tonnage and 8.11% of the ton miles was from branch line points in the state to points on other lines without the state with an average length of haul of 1,106 miles, 382 miles of which was within the state. Of the interstate business approximately 2% of the tonnage originated on the main line in Idaho and was handled into the state an average distance of 60 miles and was delivered within the state, having an average haul of 60 miles, 10 miles of which was inside the state. Approximately 3.28% of the tonnage but less than one-half of one percent of the ton miles passed through the state, being lumber and shingles originating in Idaho and Montana and turned over to the O. R. & N. and the Northern Pacific at Spokane; 2.37% of the tonnage and 3.50% of the ton miles interstate originated largely in British Columbia on the coast and passed across and beyond the state with an average haul of 776 miles, 446 miles of which was within the state; the average length of haul on all interstate lumber and shingles was 1,040 miles, 284 miles of which was within the state. The average length of the branch line haul of 55.10% of the interstate ton miles was 60 miles and the main line haul thereon was 342 miles; the average length of haul on the main line of 44.43% of the ton miles was approximately 289 miles; the average length of 70% of the ton miles of state haul was 102 miles on the main line and no branch line haul; the average length of 29% of the state ton miles, between main line points and branch line points was 191 miles, approximately an average distance of 51 miles on the branch and 140 miles on the main line.

Of the ton miles and tonnage of logs and other manufactured forest products specifically mentioned in finding No. 45, logs constituted approximately 60% of the state tonnage and 30% of the ton miles and was practically all state business, the remaining 40% of the tonnage and 70% of the ton miles was made up of poles, cordwood, slabs and other unmanufactured forest products other than saw logs, and such other unmanufactured products had an average weight per car of 24.3 tons, with an average length of haul of approximately 60 miles. Of the state business of this commodity other than saw logs, 84.31% of the tonnage and 86.83% of the ton miles was between main line points with an average haul of 32 miles, 2.69% of the tonnage and 3.17% of the ton miles was between main line points and branch line points with an average haul of 35 miles, and 13% of the tonnage and 10% of the ton miles was between branch line points with an average haul of 24 miles. Of the interstate tonnage on these commodities other than saw logs 26% of the tonnage and 1% of the ton miles was between branch line points with an average haul of 13 miles, 2 miles of which was within the state, being shipments originating in British Columbia destined to Blaine. Approximately 74% of the tonnage and 99% of the ton miles was between main line

points. Of this tonnage practically one-half thereof was shipments in and out of Spokane with an average length of haul of 77 miles, 47 miles of which was within the state constituting approximately 37% of the tonnage and 40% of the ton miles, the remaining half being 37% of the tonnage and 58% of the ton miles constituted all shipments to the east with an average length of haul of 900 miles approximately, 240 miles of which was within the state.

Of the ton miles of coal specifically mentioned in finding No. 45 representing practically 3.56% of the total state tonnage and 2.20% of the total state ton miles, and 7.04% of the total interstate tonnage and 1.62% of the total interstate ton miles, 87% of the state tonnage and 86.4% of the state ton miles was between main line points, with an average haul of 69 miles, practically 50% thereof moving between Seattle and Everett with an average haul of 33 miles, the remaining state business being shipments from Spokane and Seattle to local points within the state with an average length of haul of approximately 100 miles. 12.7% of the tonnage and 13.6% of the ton miles was from main line points to points on the branch line with an average length of haul of 75 miles, divided 33 miles on the main line and 42 miles on the branch line. Of the interstate coal 80% of the tonnage and 79% of the ton miles was coal passing through the state being coal from Swinton and Fernie, B. C., destined to Northport, Rossland and Grand Forks, with an average length of haul on the Great Northern of 270 miles, 47 miles of which was in Washington. 18% of this tonnage and 13% of the ton miles was from the same British Columbia points into Spokane and Colbert with an average length of haul of practically 258 miles, 34 miles of which was within the state. 2% of the tonnage and 8% of the ton miles was from other eastern points and moved an average distance of 1,825 miles, 416 miles of which was within the state. Practically all of the interstate business was main line haul.

Of the iron and steel articles mentioned in said finding No. 45 the average net weight of the contents of the car on state business was 22.20 tons and consisted of an average haul of 132 miles, the interstate average net weight of the car was 24.44 tons moving a total distance of 1,634.5 miles, of which 257.7 miles was within the state. Practically all of the state iron and steel moved was handled on the Cascade division and of the interstate practically 95% of the ton miles represented shipments handled from the Idaho state line across the state to Puget Sound. Iron and steel articles represent 3.08% of the tonnage and 4.11% of the ton miles, of which the state tonnage was .06% and the state ton miles .05% and the interstate tonnage 3.02% and the interstate ton miles 4.06% of the total tonnage. The state tonnage on said articles represented 15% of the total state tonnage and 18% of the total state ton miles and the interstate business represented 5.36% of the total interstate tonnage and 5.43% of the total interstate ton miles.

That of the item of steel rail mentioned in said finding 45 con-

stituting .66% of the total tonnage and .79% of the total ton mileage, of which the state tonnage and ton mileage was .09% and .04% respectively, and the interstate .57% and .75% respectively, the state business constituting .20% of the tonnage and .17% of the ton miles, of the total state business, the interstate business representing 1.02% of the tonnage and 1% of the interstate ton miles. The average length of state haul was 94 miles and the average weight of the car was 28.80 tons; the interstate average length of haul was 1,638.7 miles, 252.4 miles of which was within the state with an average weight per car of 42.74 tons. All of the state rails was handled on the Cascade division. Of the interstate business the ton mileage represented a haul across the state approximately 37% on the Spokane division and 63% on the Cascade division.

Of the ton miles and tonnage of hay mentioned in said finding constituting .73% of the total tonnage and .35% of the total ton miles, of which the state tonnage and ton miles was .71% and .35% respectively and the interstate .02% and .01% respectively. The said tonnage and ton miles consisted of state 1.59% and 1.40% respectively of the state tons and ton miles, and the interstate tonnage and ton miles represented .03% and .01% of the total interstate tons and ton miles respectively. The average length of haul of the state hay was 96.6 miles, and the average net weight per car 11.85 tons; the average length of haul of the interstate hay was 94.5 miles, 47 miles of which was within the state with an average net weight per car of 12.20 tons. Practically 20% of the state ton miles was handled on the branches and 80% on the Cascade division. Of the interstate hay practically all was handled in and around Spokane on the Spokane division.

Of the tonnage and ton miles of machinery mentioned in said finding constituting .72% of the total tonnage and 1% of the total ton miles, of which the state tonnage and ton miles was .15% and .07% respectively and the interstate .57% and .94% respectively and which constituted .35% and .27% of the state tons and ton miles respectively and 1.02% and 1.28% of the total interstate tons and ton miles respectively. The average length of haul of the state business was 82.4 miles and the average net weight of the car was 13.93 tons; the average length of haul of the interstate business was 1,631.7 miles, 315.6 miles of which was within the state and the average net weight of the interstate car was 17 tons. Practically 75% of the state ton mileage of machinery was handled on the Cascade division and 25% on the branches, the interstate ton miles of machinery all moved entirely across the state and would be divided between the Spokane and Cascade division on the basis of 63% Spokane and 37% Cascade division.

Of the tonnage and ton miles of canned salmon mentioned in said finding constituting .56% of the total tonnage and 1% of the total ton miles, of which the state tonnage and ton miles was .08% and .07% respectively, and the interstate business was .48% and .93%

respectively, and which constituted .17% and .30% of the total state tons and ton miles, and .85% and 1.25% of the total interstate tons and ton miles respectively. The average length of the state haul was 184.3 miles and the average net weight of the car was 23.8 tons; the average length of haul of the interstate salmon was 1,741.8 miles, 372.1 miles of which was inside the state and the average net weight of the car, interstate, was 24.34 tons. State salmon moved up and down the coast line, 50% of the ton miles being handled on the branches and 50% being handled on the main line between the Sound and Spokane and intermediate points. Some interstate salmon moved from British Columbia points to Puget Sound points, thus reducing the average length of haul inside the state. Practically all of the interstate business moved over the Cascade and Spokane divisions across the state.

Of the tonnage and ton miles of brick and stone which constituted 1.44% of the total tonnage and .34% of the total ton miles, of which the state tons and ton miles was 1.11% and .22% respectively, and the interstate .33% and .12% respectively which constituted of the total state tons and ton miles 2.56% and .91% respectively and of the total interstate tons and ton miles .58% and .15% respectively. The average length of haul of the state business was 40 miles, and of the interstate business 148.4 miles, of which 167.3 miles was within the state; the average weight of car of the state business was 29.59 tons per car and of the interstate business 30.20 tons per car. Of the state ton miles practically 25% was handled on branch lines, 50% on the Cascade division and 25% on the Spokane division. Of the interstate business practically all was handled on the Spokane division.

Of the tons and ton miles of sand and gravel mentioned in said finding constituting .17% of the total ton miles, and 1.31% of the total tonnage, of which the state tons and ton miles was 1.25% and .12%, respectively, the interstate tons and ton miles being .06% and .05%, respectively, and which state business constituted .287% of the total state tons and .46% of the total state ton miles, and the interstate business constituted .11% and .06%, respectively; of the total state tons and ton miles the average length of haul of state business was 17.7 miles, with a net average weight of car of 23.90 tons, the average length of haul of the interstate business was 1579.5 miles, of which 148.5 miles was inside the state and the average net weight of the car was 23.90 tons. Practically all of the state tonnage was handled on the Cascade branches and the interstate tonnage was handled on the Spokane and Cascade main line.

Of the said tons and ton miles of ore mentioned in said finding constituting 1.16% of the total tonnage and 1.29% of the total ton miles, of which the state tons and ton miles was .22% and .17%, respectively, and the interstate tons and ton miles was .94% and 1.12%, respectively. Of the total state tons and ton miles, ore constituted .49% and .67%, respectively, and of the total interstate tons and ton miles,

ore constituted 1.67% and 1.49%, respectively. The average length of haul of state business was 150 miles, and the average net weight of the car was 28.20 tons; the average length of haul of the interstate business was 972.6 miles, 227.6 miles of which was inside the state, and the average weight of the car was 30.98 tons. The interstate ore was handled practically across the state on the Spokane and Cascade main line, while the state business was practically all Cascade division main line.

Of the said tons and ton miles mentioned in said finding comprising miscellaneous commodities handled in carloads and carload lots 13.38% of the total tonnage and 17.61% of the total ton miles, of which the state tonnage and ton miles represented 3.69% and 2.25%, respectfully, and the interstate tonnage and ton miles was 9.69% and 15.36%, respectively, of which the state tons and ton miles constituted 10.14% and 9.72%, respectively, of the total state tonnage and ton miles, and of which the interstate tonnage and ton miles constituted 19.94% and 23.34%, respectively, of the total interstate tonnage and ton miles. Of the state business approximately 89% of the tons and ton miles was between main line points, with an average length of haul of 102.1 miles, 11% of the tonnage and ton miles was between main line points and branch line points, with an average length of haul approximately 100 miles, divided 21 miles on the branch lines and 79 miles on the main line, and the net average weight per car of such state business was 17.29 tons. Of this state ton miles practically 70% was equally divided as between the Spokane and Cascade division, 20% of the ton mileage was divided 37% on the Cascade division and 63% on the Spokane division, the remaining 10% of the ton mileage being hauled 8% over the Cascade division main line and 2% over the branch line. Of the interstate business approximately 62.86% of the tonnage and 64.61% of the ton miles was hauled into the state with an average length of haul approximately 1,550 miles, 300 miles of which was inside the state and was main line haul on the Spokane and Cascade divisions. 18% of the interstate tonnage and 19% of the interstate ton miles was forwarded from main line points within the state to points without the state, with an average length of haul of approximately 1,600 miles, of which practically 300 miles was within the state. 6% of the interstate tonnage and 7% of the interstate ton miles was to or from branch line points within the state, with an average length of haul of 1,650 miles, 387 miles of which was within the state. Approximately 14% of the tonnage and 10% of the ton miles passed through the state, with an average length of haul of 1,463 miles, 190 miles of which was within the state. Of this last item, while the goods all passed through the state, they did not pass over the entire line of the Great Northern road, but were delivered to other connecting lines; with an average net weight per car of interstate business of 17 tons.

Of the tonnage and ton miles of less than carload business mentioned in said finding representing 4.67% of the total tonnage and 3.33% of the total ton miles, of which the state tons and ton miles was

3.10% and 1.33%, respectively, and the interstate tonnage and ton miles was 1.33% and 2% respectively. Of the total L. C. L. business 66.43% of the total tonnage and 40.1% of the ton miles was state business and 33.57% of the tonnage and 59.99% of the ton miles was interstate. Such state L. C. L. business represented 6.93% of the total state tonnage and 5.14% of the total state ton miles, and the interstate business of this class represented 2.83% of the total interstate tonnage and 2.70% of the total interstate ton miles. The average net weight of the car being, state 5 tons, interstate 8 tons, the state business was handled an average distance of 84.6 miles, and practically 90% of the ton miles was in and out of Seattle and Spokane, and of this 90%, 80% was from these two cities, the balance being handled between other points within the state. Of this interstate business more than 70% of the ton miles was in and out of Spokane and Seattle, and more than 85% of this 70% was into Seattle; the average length of haul being 1,242.5, 251 miles of which was within the state. All of the business above mentioned moving into Seattle moved across the Spokane and Cascade division main line.

No. 73.

That of the tonnage handled over the lines of said railroad within the state of Washington approximately 44.71% of the tonnage was state business and 55.29% of the tonnage was interstate business, and of the total ton miles handled over the lines within the state approximately 29.60% was state business and 70.40% was interstate ton miles.

No. 74.

That the average cost of moving a ton of freight one mile over the lines, divisions and branches, as the same does move divided by the methods adopted by said company above referred to is approximately as follows: On the Spokane division .3530 cents, on the Cascade division .6587 cents, on the combined Spokane and Cascade division main line .4760 cents and on the branches of the Cascade division 1.4280 cents; the average cost of moving a ton of freight one mile in the state by such company, according to the accounting method adopted by it, was .4760 cents; that the figures in this finding hereinafter given as to the relative or percentage cost of moving the different commodities are based on the cost of moving the average ton mile above mentioned of .4760 cents.

That the cost of moving a ton of state grain one mile as the same moves over the different lines and branches is .7176% of the average cost of moving the average ton of freight one mile; that the cost of a ton of interstate grain over the lines in this state is .8136% of the average cost aforesaid.

That the cost of moving a ton of state lumber in this state one mile is 1.1197% of the average cost aforesaid; that the average cost of moving a ton of interstate lumber over the lines in this state is .7722% of the average cost aforesaid.

ore constituted 1.67% and 1.49%, respectively. The average length of haul of state business was 150 miles, and the average net weight of the car was 28.20 tons; the average length of haul of the interstate business was 972.6 miles, 227.6 miles of which was inside the state, and the average weight of the car was 30.98 tons. The interstate ore was handled practically across the state on the Spokane and Cascade main line, while the state business was practically all Cascade division main line.

Of the said tons and ton miles mentioned in said finding comprising miscellaneous commodities handled in carloads and carload lots 13.38% of the total tonnage and 17.61% of the total ton miles, of which the state tonnage and ton miles represented 3.69% and 2.25%, respectively, and the interstate tonnage and ton miles was 9.69% and 15.36%, respectively, of which the state tons and ton miles constituted 10.14% and 9.72%, respectively, of the total state tonnage and ton miles, and of which the interstate tonnage and ton miles constituted 19.94% and 23.34%, respectively, of the total interstate tonnage and ton miles. Of the state business approximately 89% of the tons and ton miles was between main line points, with an average length of haul of 102.1 miles, 11% of the tonnage and ton miles was between main line points and branch line points, with an average length of haul approximately 100 miles, divided 21 miles on the branch lines and 79 miles on the main line, and the net average weight per car of such state business was 17.29 tons. Of this state ton miles practically 70% was equally divided as between the Spokane and Cascade division, 20% of the ton mileage was divided 37% on the Cascade division and 63% on the Spokane division, the remaining 10% of the ton mileage being hauled 8% over the Cascade division main line and 2% over the branch line. Of the interstate business approximately 62.86% of the tonnage and 64.61% of the ton miles was hauled into the state with an average length of haul approximately 1,550 miles, 300 miles of which was inside the state and was main line haul on the Spokane and Cascade divisions. 18% of the interstate tonnage and 19% of the interstate ton miles was forwarded from main line points within the state to points without the state, with an average length of haul of approximately 1,600 miles, of which practically 300 miles was within the state. 6% of the interstate tonnage and 7% of the interstate ton miles was to or from branch line points within the state, with an average length of haul of 1,650 miles, 387 miles of which was within the state. Approximately 14% of the tonnage and 10% of the ton miles passed through the state, with an average length of haul of 1,463 miles, 190 miles of which was within the state. Of this last item, while the goods all passed through the state, they did not pass over the entire line of the Great Northern road, but were delivered to other connecting lines; with an average net weight per car of interstate business of 17 tons.

Of the tonnage and ton miles of less than carload business mentioned in said finding representing 4.67% of the total tonnage and 3.33% of the total ton miles, of which the state tons and ton miles was

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No. 73.

That of the tonnage handled over the lines of said railroad within the state of Washington approximately 44.71% of the tonnage was state business and 55.29% of the tonnage was interstate business, and of the total ton miles handled over the lines within the state approximately 29.60% was state business and 70.40% was interstate ton miles.

No. 74.

That the average cost of moving a ton of freight one mile over the lines, divisions and branches, as the same does move divided by the methods adopted by said company above referred to is approximately as follows: On the Spokane division .3530 cents, on the Cascade division .6587 cents, on the combined Spokane and Cascade division main line .4760 cents and on the branches of the Cascade division 1.4280 cents; the average cost of moving a ton of freight one mile in the state by such company, according to the accounting method adopted by it, was .4760 cents; that the figures in this finding hereinafter given as to the relative or percentage cost of moving the different commodities are based on the cost of moving the average ton mile above mentioned of .4760 cents.

That the cost of moving a ton of state grain one mile as the same moves over the different lines and branches is .7176% of the average cost of moving the average ton of freight one mile; that the cost of a ton of interstate grain over the lines in this state is .8136% of the average cost aforesaid.

That the cost of moving a ton of state lumber in this state one mile is 1.1197% of the average cost aforesaid; that the average cost of moving a ton of interstate lumber over the lines in this state is .7722% of the average cost aforesaid.

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Of the said tons and ton miles mentioned in said finding comprising miscellaneous commodities handled in carloads and carload lots 13.38% of the total tonnage and 17.61% of the total ton miles, of which the state tonnage and ton miles represented 3.69% and 2.25%, respectively, and the interstate tonnage and ton miles was 9.69% and 15.36%, respectively, of which the state tons and ton miles constituted 10.14% and 9.72%, respectively, of the total state tonnage and ton miles, and of which the interstate tonnage and ton miles constituted 19.94% and 23.34%, respectively, of the total interstate tonnage and ton miles. Of the state business approximately 89% of the tons and ton miles was between main line points, with an average length of haul of 102.1 miles, 11% of the tonnage and ton miles was between main line points and branch line points, with an average length of haul approximately 100 miles, divided 21 miles on the branch lines and 79 miles on the main line, and the net average weight per car of such state business was 17.29 tons. Of this state ton miles practically 70% was equally divided as between the Spokane and Cascade division, 20% of the ton mileage was divided 37% on the Cascade division and 63% on the Spokane division, the remaining 10% of the ton mileage being hauled 8% over the Cascade division main line and 2% over the branch line. Of the interstate business approximately 62.86% of the tonnage and 64.61% of the ton miles was hauled into the state with an average length of haul approximately 1,550 miles, 300 miles of which was inside the state and was main line haul on the Spokane and Cascade divisions. 18% of the interstate tonnage and 19% of the interstate ton miles was forwarded from main line points within the state to points without the state, with an average length of haul of approximately 1,600 miles, of which practically 300 miles was within the state. 6% of the interstate tonnage and 7% of the interstate ton miles was to or from branch line points within the state, with an average length of haul of 1,650 miles, 387 miles of which was within the state. Approximately 14% of the tonnage and 10% of the ton miles passed through the state, with an average length of haul of 1,463 miles, 190 miles of which was within the state. Of this last item, while the goods all passed through the state, they did not pass over the entire line of the Great Northern road, but were delivered to other connecting lines; with an average net weight per car of interstate business of 17 tons.

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That the cost of moving a ton of state grain one mile as the same moves over the different lines and branches is .7176% of the average cost of moving the average ton of freight one mile; that the cost of a ton of interstate grain over the lines in this state is .8136% of the average cost aforesaid.

That the cost of moving a ton of state lumber in this state one mile is 1.1197% of the average cost aforesaid; that the average cost of moving a ton of interstate lumber over the lines in this state is .7722% of the average cost aforesaid.

That the cost of moving a ton of state logs and other forest products in this state one mile is 1.6355% of the average cost aforesaid; that the average cost of moving a ton of interstate logs and other forest products over the lines of the said company in this state is .9832% of the average cost aforesaid.

That the cost of moving a ton of state coal over the lines of the said company in this state one mile, is 1.2737% of the average cost aforesaid; that the average cost of moving a ton of interstate coal over the lines of the said company in this state is .6985% of the average cost aforesaid.

That the average cost of moving a ton of state iron and steel articles over the lines of the said company in this state is 1.2422% of the average cost as aforesaid, and the average cost of moving a ton of interstate iron and steel articles over said road is .8682% of the average cost aforesaid.

The average cost of moving a ton of state steel rails over lines of the said company in this state is 1.0363% of the average cost aforesaid, and the average cost of moving a ton of interstate steel rails over the said line is .7334% of the average cost aforesaid.

That the average cost of moving a ton of state hay over the lines of the said company in this state is 2.1922% of the average cost aforesaid, and that the average cost of moving a ton of interstate hay over the lines of the said company is 1.7811% of the average cost aforesaid.

That the average cost of moving a ton of state machinery over the lines of the said company in this state is 1.9294% of the average cost aforesaid, that the average cost of moving a ton of interstate machinery over the lines of the said company is 1.0567% of the average cost aforesaid.

That the average cost of moving a ton of state canned salmon over the lines of the said company in this state is 1.4226% of the average cost aforesaid, and the average cost of moving a ton of interstate canned salmon over the lines of the said company is .8802% of the average cost aforesaid.

That the average cost of moving a ton of state brick and stone over the lines of the said company in this state is 1.3527% of the average cost aforesaid, and that the average cost of moving a ton of interstate brick and stone over the lines of the said company is 1.1506% of the average cost aforesaid.

That the average cost of moving a ton of state sand and gravel over the lines of said company in this state is 2.7155% of the average cost aforesaid, and that the average cost of moving a ton of interstate sand and gravel over the lines of said company is .6712% of the average cost aforesaid.

That the average cost of moving a ton of state ore over the lines of said company in this state is 1.1403% of the average cost aforesaid, and that the average cost of moving a ton of interstate ore over the said lines is .8241% of the average cost aforesaid.

That the average cost of moving a ton of state other carloads over

the lines of said company in this state is 1.2065% of the average cost aforesaid, and the average cost of moving a ton of interstate other carloads is 1.00% of the average cost aforesaid.

That the average cost of moving a ton of state less than carloads over the lines of the said company in this state is 7.2884% of the average cost aforesaid, and the average cost of moving a ton of interstate less than carloads over the said lines is 1.8487% of the average cost aforesaid.

No. 75.

That the cost of operating the different divisions as shown by the rules adopted by the said company and hereinbefore referred to is ascertained by charging to such division, among other charges, the total expense of station employees, yard masters, clerks, railroad conductors and brakemen and all expenses incurred at such point, irrespective of whether the service performed is for the benefit of freight confined to such division or for the benefit of freight moved over the entire line of said company.

The cost of moving a carload is made up of the terminal and assembly expense, the hauling charge and the terminal and distribution charge at the end of the haul, which divided by the miles hauled gives the cost per ton per mile of moving a carload. By the rules adopted by said company the terminal charge on interstate business both received and forwarded, as well as the assembly charge on all forwarded freight originating on either main line or expensively operated branch lines in this state, is charged to the cost of moving such interstate freight over the lines in the state of Washington.

The revenue credited to interstate freight is credited to earnings to the state in the proportion which the miles such freight is carried within the state bears to the total miles such freight is carried.

That by distributing the terminal charges on interstate freight received and forwarded, together with the increased assembly charges, on the expensive branch lines and on forwarded interstate freight over one half the total haul of such interstate freight the cost of operating the lines in Washington properly applicable and chargeable to the cost of freight movement for the fiscal year ending June 30th, 1906, is reduced from the apparent charge of \$2,211,913 before referred to, to \$2,129,200.00.

No. 76.

That of said sum of \$2,129,200.00 expended in handling freight traffic over the lines of the Great Northern Railroad in the state of Washington, \$712,788.00 thereof was expended in handling and for the benefit of state freight, and \$1,416,412.00 was expended in handling and for the benefit of interstate freight.

That of said sum of \$972,070.00 mentioned in finding 71 as expenses incurred in the passenger department, \$145,665.00 was expended in moving mail and express matter and baggage and in operating dining cars, sleeping cars, lunch counters, telephone and telegraph lines,

leaving \$826,405.00 properly chargeable to passenger service, or, against passenger revenue.

That of said sum of \$145,665.00 expended as aforesaid, \$39,959.00 was incurred in handling express business, of which \$27,788.00 was incurred in handling state express and \$12,171.00 was incurred in handling interstate express; the sum of \$61,077.00 was expended in handling mail matter, of which \$26,426.00 was incurred in handling state mail and \$34,646.00 was incurred in handling interstate mail; the sum of \$9,954.00 was incurred in handling excess baggage and in storing baggage, of which \$2,066.00 was state and \$7,893.00 was interstate; the sum of \$2,143.00 was incurred in conducting lunch stands, all of which was expended on state business; the sum of \$32,531.00 was expended in operating sleeping, dining and combined observation and grill cars, of which \$9,467.00 was incurred on state business and \$23,064.00 was expended on interstate business.

No. 77.

That of said sum of \$826,405.00 expended in handling and for the benefit of the passenger business, \$548,485.00 was expended in handling and for the benefit of the state passenger business and \$277,920.00 was expended in the handling of and for the benefit of the interstate passenger business moving over the said lines.

No. 78.

That between the years 1900 and 1906 the line of the Great Northern Railway in the state of Washington was not kept in as high a state of efficiency as the nature of the business conducted thereon should demand; insufficient tie renewals were made and the track was not kept properly surfaced and in proper repair, and that in the year 1906 and 1907 numerous wrecks occurred on said line, and that during the years 1907 and 1908 very extensive repairs were made on such property and the cost incident thereto was greatly in excess of what it should have been had renewals and improvements been properly made during the preceding years above mentioned; that renewals of ties and track surfacing is charged to operating expenses; that the operating expenses of the Great Northern Railway Company hereinbefore mentioned increased from \$3,183,983.00 in 1906, to \$4,992,615.00 in 1907, and to \$6,233,912.00 in 1908, whereas there was carried in 1907, over the lines of the said railroad within the state 23,537,164 ton miles of freight less than was carried in 1906.

That the item charged for maintenance of way and structures within the state of Washington for 1905 was the sum of \$707,957.00, amounting to \$1,306.00 per mile of road.

That in 1906, the amount charged for maintenance of way and structures on the lines in the state of Washington was the sum of \$781,487.19, amounting to the sum of \$1,429.00 per mile of road.

That for the year 1907, the amount charged for maintenance of

way and structures on the lines in the state of Washington increased to \$1,436,187.00, or the sum of \$2,625.00 per mile.

That for the year 1908, the amount expended for maintenance of way and structures on the lines in this state was \$1,741,011.91, or \$2,160.00 per mile.

That the amount expended by the Great Northern Railway Company for maintenance of way and structures on its entire line was, per mile of road, as follows: 1901, the sum of \$852.00; 1902, the sum of \$831.00; 1903, the sum of \$944.00; 1904, the sum of \$886.00; 1905, the sum of \$1,004.00; 1906, the sum of \$1,109.00; 1907, the sum of \$1,361.00, and 1908, the sum of \$1,502.00, making an average expenditure for maintenance of way and structures during said eight years, per mile of road of \$1,061.00.

That the lines of the Northern Pacific Railway Company traverse a similar section of country throughout its length to that traversed by the Great Northern Railway, and the amount expended by the Northern Pacific Railway Company per mile of road during the same period was as follows: 1901, the sum of \$1,059.00; 1902, the sum of \$1,337.00; 1903, the sum of \$1,396.00; 1904, the sum of \$1,257.00; 1905, the sum of \$1,393.00; 1906, the sum of \$1,353.00; 1907, the sum of \$1,630.00, and 1908, the sum of \$1,605.00, making an average cost per mile expended by the Northern Pacific Railway during said eight years for maintenance of way and structures of \$1,390.00 per mile.

That the Commission has been unable to ascertain the expenditure incurred for maintenance of way and structures on the lines in the state of Washington prior to the fiscal year ending June 30th, 1905; that since 1905, the Northern Pacific Railway Company has expended for maintenance of way and structures within the state of Washington, the following, for the fiscal year ending June 30th, 1905, an average of \$1,542.00 per mile of road, for the fiscal year ending June 30th, 1906, an average of \$1,429.00 per mile of road; for the fiscal year ending June 30th, 1907, an average of \$2,064.00 per mile of road; for the year ending June 30th, 1908, an average of \$1,439.00 per mile of road; that the expenditure incurred for maintenance of way and structures during the year 1907, was greatly augmented and increased by unprecedented floods and washouts, which in many instances washed out the lines of the said road causing practically their reconstruction in many places. That the amount mentioned as being expended for maintenance of way and structures by the Great Northern Railway Company for the year 1908 included the Spokane Falls & Northern system; that the amounts hereinbefore given for 1905, 1906 and 1907 did not include the sums expended for maintenance of way and structures on such Spokane Falls & Northern. That for the fiscal year ending June 30th, 1905, such Spokane Falls & Northern expended for maintenance of way and structures \$99,278.00 being an average per mile of road of \$717.82; that for the year ending June 30th, 1906, it expended for such purposes \$107,402.00 being an average

cost per mile of road of \$771.12, and for the fiscal year ending June 30th, 1907, it expended for such purpose the sum of \$138,706.67, being an average cost per mile of \$995.87.

The Commission finds that the cost of maintenance of way and structures for the year 1907 of \$1,436,187.00 and for the year 1908 of \$2,362,548.00 does not represent a normal expenditure for such purpose, but that an average expenditure of \$1,300.00 per mile for maintenance of way and structures would be a reasonable and sufficient allowance for such item under normal conditions.

And that the miles operated in the year 1907 in the state of Washington was 547.39 miles, and for the year 1908 the miles operated within the state was 806.23 miles.

That in addition thereto the accounting records show the following items to have been expended and charged to cost of operation for the year 1907, to-wit:

Loss and damage	\$139,090.03
Injuries to persons	214,398.49
Clearing wrecks	41,018.18

That during said year the said road carried over its lines in the state of Washington 71,261,611 passengers one mile and 456,310,313 tons of freight one mile;

That during said year the Oregon Railroad & Navigation Company expended for the same items on its entire line amounting to 1245.82 miles of road, the following:

Loss and damage	\$59,244.47
Injuries to persons	60,752.69
Clearing wrecks	30,983.72

That during said time the Oregon Railroad & Navigation Company carried over its said lines 126,440,471 passengers one mile and 758,864,940 tons of freight one mile;

That during said time the Northern Pacific Railway Company expended for the same items over its lines in Washington, consisting of 1629.42 miles, the following sums:

Loss and damage	\$137,063.57
Injuries to persons	60,752.69
Clearing wrecks	93,419.73

That during said time the said Northern Pacific Railway Company carried over its lines in Washington 224,214,106 passengers one mile and 1,392,894,577 tons of freight one mile.

That during the year 1906 the said Great Northern Railway Company expended for the same items on its entire line, amounting to 5183.11 miles of road, the following sums:

Loss and damage	\$330,409.73
Injuries to persons	332,911.42
Clearing wrecks	88,470.24

That during said fiscal year the Great Northern Railway Company carried over its lines 376,783,210 passengers one mile and 4,484,575,584 tons of freight one mile.

That for the said year 1906 the Northern Pacific Railway Company expended for the same items on its entire line, consisting of 5793.59 miles of road, the following sums:

Loss and damage	\$310,646.50
Injuries to persons	360,112.28
Clearing wrecks	101,591.69

That during said year it carried over its said entire line 659,050,227 passengers one mile and 5,245,260,080 tons of freight one mile;

That during the said year 1906 the O. R. & N. Company expended for the same items on its entire line, consisting of 1130.58 miles of road, the following sums:

Loss and damage	\$89,734.66
Injuries to persons	32,058.61
Clearing wrecks	12,557.08

That during said time the O. R. & N. Company carried over its said entire line 143,124,308 passengers one mile and 723,677,155 tons of freight one mile.

That during the year 1908 the said Great Northern Railway Company expended for the same items in the state of Washington the following sums:

Loss and damage	\$98,120.27
Injuries to persons	161,459.09
Clearing wrecks	27,517.54

That during said time the said road carried over its lines in the state 95,648,857 passengers one mile and 542,462,369 tons of freight one mile;

That during said year 1908 the Northern Pacific Railway Company expended for the same items on its lines in the state, consisting of 1737.90 miles of road, the following sums:

Loss and damage	\$282,834.12
Injuries to persons	174,704.42
Clearing wrecks	101,591.69

That during said year the said company carried over said lines 250,107,118 passengers one mile and 1,360,673,834 tons of freight one mile.

The Commission finds that the items hereinbefore in this finding set out as being expended by the Great Northern Railway Company for maintenance of way and structures, loss and damage, injuries to persons for the years 1907 and 1908 and for clearing wrecks in the year 1907 were not normal expenditures but were necessitated by reason of the defective condition of its track and roadbed during previous years, and had said lines been theretofore kept in a proper state of efficiency and had the terminal or assembly charges on interstate

freight been apportioned over half of the haul as hereinbefore referred to, the expenses of operation for the year 1907 hereinbefore set out as shown by the accounting records amounting to \$4,992,615.00 would have been reduced to \$3,945,695.00 and said sum of \$6,233,912.00 the expenses incurred for the year 1908, as shown by said accounting records would have been reduced to \$5,340,537.00.

No. 79.

That of said sum of \$3,945,695.00 properly chargeable to operating expenses for the year 1907, \$2,727,264.00 thereof is properly chargeable to handling freight traffic over the said lines and of such last mentioned sum \$1,068,269.00 thereof was expended in handling and for the benefit of state freight and \$1,658,995.00 was expended in handling and for the benefit of interstate freight.

That of said sum of \$3,945,695.00, \$1,218,431.00 is properly chargeable to the passenger department, and of such sum there was expended in moving mail and express matter and baggage, and in operating dining cars, sleeping cars, lunch stands, telephone and telegraph lines, the sum of \$202,485.00, leaving \$1,015,946.00 properly chargeable to passenger service or against passenger revenue. That of said sum of \$202,485.00 expended as aforesaid in mail, express, baggage, dining and sleeping cars, lunch stands etc., \$51,022.00 was incurred in handling express business, of which \$35,476.00 was incurred in handling state express and \$15,546.00 was incurred in handling interstate express; the sum of \$92,243.00 was expended in handling mail matter, of which \$39,319.00 was incurred in handling state mail and \$52,330.00 was incurred in handling interstate mail; the sum of \$13,976.00 was expended in handling excess baggage and in storing baggage, of which \$3,645.00 was incurred in handling state baggage and \$10,331.00 was incurred in handling interstate baggage. The sum of \$45,244.00 was expended in operating sleeping, dining and combined observation and grill cars, of which \$13,166.00 was incurred on state business and \$32,078.00 was incurred on interstate business.

That of said sum of \$1,015,946.00 expended in handling and for the benefit of the passenger business, \$684,849.00 was expended in handling and for the benefit of state business and \$331,097.00 was expended for the handling of and for the benefit of the interstate passenger business moving over the said lines.

No. 80.

That of said sum of \$5,340,537.00 hereinbefore mentioned as properly chargeable to operating expenses for the year 1908, \$3,511,403.00 was properly chargeable to handling freight traffic over the lines of said road in the state and \$1,829,134.00 thereof was properly chargeable to handling the passenger traffic; that of said sum of \$3,511,403.00 properly chargeable to the freight department, \$1,375,417.00 was expended in handling and for the benefit of the state freight and \$2,135,986.00 was expended in the handling of and for the benefit of inter-

state freight. That of said sum of \$1,829,134.00 above mentioned as expenses properly chargeable to the passenger department, \$249,906.00 was expended in moving mail matter, express and baggage, and in operating dining cars, sleeping cars, lunch stands, telephone and telegraph lines, leaving \$1,579,228.00 properly chargeable to the passenger service or against the passenger revenue; that of said sum of \$249,906.00 expended as aforesaid in mail, express, baggage, dining and sleeping cars, lunch stands, etc., \$70,651.00 was incurred in handling express business, of which \$51,873.00 was incurred in handling state express and \$18,779.00 was incurred in handling interstate express; the sum of \$102,782.00 was expended in handling mail matter of which \$44,474.00 was incurred in handling state mail and \$58,308.00 was incurred in handling interstate mail; the sum of \$18,658.00 was expended in handling excess baggage and storing baggage, of which \$14,399.00 was incurred in handling state baggage and \$4,258.00 was incurred in handling interstate baggage; the sum of \$10,385.00 was incurred in conducting lunch stands, station and train privileges, special trains and miscellaneous, all of which \$7,194.00 was expended on state business and \$3,191.00 was incurred in handling interstate business; the sum of \$47,430.00 was expended in operating sleeping, dining and combined observation and grill cars, of which \$13,802.00 was incurred on state business and \$33,628.00 was incurred on interstate business. That of said sum of \$1,579,228.00 expended in handling and for the benefit of the passenger business, \$1,064,558.00 was expended in handling and for the benefit of the state business, and \$514,670.00 was expended for the handling of and for the benefit of the interstate passenger business moving over the said lines.

No. 81.

That in these findings the term "revenue derived from state business" means the gross receipts derived from freight and passengers carried on a continuous contract wholly within the state, and "revenue derived from interstate business" means receipts derived from freight and passengers carried under continuous contract where a portion of the carriage is outside of the state, and such terms are used in reference to the earnings from intrastate and interstate traffic with reference to the definition hereinbefore given of intrastate and interstate traffic respectively.

In ascertaining the revenue earned over or by the lines in this state on interstate business the same method has been used by the Commission as is used by the Great Northern Railway accounting department, to-wit, ascertaining the total gross earnings of the company on the item of freight moved or passengers carried and crediting to the state of Washington as earnings over the lines in this state from such interstate business in proportion that the freight or passenger mileage within the state bears to the total miles the freight or passenger was carried over the company's lines.

The revenue derived from mail matter was apportioned state and interstate as follows: the earnings from mail cars moving partly

within and partly without the state, and from mail routes partly within and partly without the state was ascertained and was apportioned to the lines within the state on a mileage prorate. To this was added the earnings of the said company from mail cars moving entirely within the state and from mail routes local and entirely within the state and the net gross receipts allocated state and interstate in the proportion that the average weight of the state mail carried over the said lines and routes bears to the average weight of the interstate mail carried over the same lines and routes.

Revenue derived from express was apportioned state and interstate as follows: receipts from all interstate express business was credited to the state as interstate earnings on a mileage prorate, and all earnings on strictly state express was credited to the state as state earnings.

Revenue derived from baggage storage and excess baggage collections were apportioned state and interstate as follows, all revenue derived from baggage storage was credited to state earnings, and all excess baggage collections within the state were allocated state and interstate in proportion to the passenger earnings within the state, state and interstate.

Revenue derived from miscellaneous earnings were credited to state earnings with the exception of rents from commercial properties and interest on bank balances which were not taken into consideration or considered as earnings of the road as all commercial property was excluded in ascertaining the value of the railroad's investment.

No. 82.

Interstate earnings being credited to the lines in the state as aforesaid, the earnings of said railroad in this state on state and interstate business for the year 1906, excluding rents from commercial properties and interest on bank balances was the sum of \$6,071,143.00.

No. 83.

Interstate earnings being credited to the lines in the state as aforesaid, the earnings of the said railroad in the state on interstate and state business for the year 1907, excluding rents from commercial properties and interest on bank balances, was the sum of \$6,489,097.00.

No. 84.

Interstate earnings being credited to the lines in the state as aforesaid, the earnings of said railroad in the state, state and interstate business for the year 1908, excluding the rents from commercial properties and interest on bank balances, was the sum of \$8,621,689.00.

No. 85.

That of said sum of \$6,267,768.00 mentioned in finding No. 82 as the earnings of said road for the year 1906, \$3,319,591.00 was revenue derived from state business and \$2,948,177.00 was revenue derived from interstate business.

That of said sum of \$6,489,097.00 mentioned in finding No. 83 as the earnings of said road in the state of Washington for the year 1907, \$3,760,276.00 was revenue derived from state business and \$2,728,821.00 was revenue derived from interstate business.

And of said sum of \$8,621,689.00 the earnings for the year 1908, as set out in finding No. 84, \$5,064,309.00 was revenue derived from state business and \$3,557,380.00 was revenue derived from interstate business.

No. 86.

That during the fiscal year ending June 30th, 1908, and on or about the 1st day of November, 1907, the said company promulgated and put in force a tariff increasing the rates on interstate lumber and shingles very materially and in many instances exceeding 20 per cent. increase; that proceedings were instituted by the lumber interests of the state before the Interstate Commerce Commission and before the courts challenging the reasonableness of such increase and for the purpose of enjoining the collection of said rates.

That by reason of the existing conditions and uncertainty as to the rate which should be finally fixed the interstate shipments on lumber were very greatly reduced during the balance of said fiscal year, and the gross earnings from interstate business over the lines in this state were greatly reduced over what they would have been under normal conditions in the lumber traffic.

That during the years 1905, 1906 and 1907 and a part of 1908 and up to the 1st day of November, 1908, fir lumber was carried from Puget Sound to St. Paul, Minneapolis, Duluth and intermediate points east of Billings, Montana, for 40 cents per hundred pounds and cedar shingles at 50 cents per hundred pounds and from Puget Sound to Omaha and other Missouri river points fir lumber was carried for 50 cents per hundred pounds, and cedar shingles for 60 cents per hundred pounds, the price on lumber and shingles to all points east of and beyond Duluth and St. Paul and to all points southeast of and beyond Omaha being fixed with reference to such 40-cent and 50-cent rate on lumber and such 50-cent and 60-cent rate on shingles respectively.

That prior to the 1st day of November, 1907, such railroad filed with the Interstate Commerce Commission and posted a tariff, to become effective on the first of November, 1907, by which the 40-cent rate above mentioned on fir lumber was increased to 50 cents, the 50-cent rate on fir lumber above mentioned was increased to 55 cents, the 50-cent rate on shingles was increased to 60 cents and the 60-cent rate on shingles was increased to 65 cents. As before stated, said complaint was filed before the Interstate Commerce Commission challenging the reasonableness of such increase of rates, resulting, after a full hearing, in the Commission fixing the following maximum

rates from Pacific Coast points to St. Paul, Minneapolis, Duluth and intermediate points east of Billings, on fir lumber 45 cents per 100 pounds and on cedar shingles from the territory last mentioned to 55 cents per 100 pounds, leaving the old rate to Omaha and other Missouri river points of 50 cents on fir lumber and 60 cents on cedar shingles as a maximum, and further provided that said rate should remain in force without being increased for the term of two years. That the maximum rates so fixed have been charged since such hearing.

That an action has been commenced by said railroad in the District Court of the United States for the District of Minnesota to review the maximum rates fixed by the Interstate Commerce Commission on the ground that the said maximum rates are so low as to amount to a confiscation of the property of such railroad, which action is still pending.

That of the interstate lumber and shingle tonnage carried by said railroad over its lines hereinbefore set out, 81 per cent. moves to St. Paul, Minneapolis and Duluth and points east and beyond and to intermediate points east of Billings.

No. 87.

That the cost of moving freight per ton mile decreases as the length of haul increases, due largely to the assembly and terminal charges incurred in the moving of freight. That after the haul passes a division and exceeds 400 miles the cost of movement per ton mile is not materially decreased by a continuing length of haul; that the average rate charged per ton mile on state lumber is 1.5162 cents and the average cost of moving a ton mile of state lumber is .5330 cents, while the rate now charged under the increased rate on interstate lumber is .7385 cents per ton mile and the average cost of moving a ton mile of interstate lumber is .3676 cents; that considering the rates state and interstate respectively from the standpoint of cost of service and value of service to the shipper, they are disproportionate, the state rate being too high or the interstate rate being too low.

That of the freight moved over the lines in this state in less than carload lots, the average rate charged on state business per ton miles is 6.0508 cents and the average cost of moving a ton mile of such freight is 3.4693 cents, the average rate charged on such freight interstate per ton mile is 1.9141 cents, and the average length of haul of such state freight is 84.6 miles and of such interstate freight 1242.5 miles, 251.2 miles of which is over the lines within the state. That 100 pounds of such state freight pays an average rate of 25.62 cents for 84.6 miles, while 100 pounds of such interstate freight moved over the same lines within the state of 251.2 miles for 24.5 cents.

That said railroad carried over its lines from Seattle to St. Paul large quantities of goods consigned from China and Japan

through the port of Seattle, consisting of teas, silk, curios, liquors, bamboo articles, matting, Chinese goods and other articles, and ships over its lines from St. Paul, consigned to China and Japan, large quantities of freight including cotton, cotton ducks, agricultural implements, bridge iron, car material, machinery and tobacco, which freight is carried in either direction for less than .49 cents per ton miles. That such freight east bound is received from the ships' tackle on the docks and handled through longshoremen employed by the railroad at its cost, and the same is moved on either limited freight trains or passenger trains, and such goods west bound from St. Paul are delivered by the railroad to the ships' tackle at the dock or is by it unloaded and stored in warehouses; that the cost of moving such freight either east bound or west bound is greatly in excess of the cost of moving the average ton of freight. That tea is moved from Seattle to St. Paul on passenger trains as aforesaid at the rate of 57.50 cents per 100 pounds, while the carload rate on tea or articles taking a similar classification from Tacoma to Spokane being loaded by the consignor is 100 cents per 100 pounds.

That on or about the 23rd day of October, 1908, said railroad issued its transcontinental west bound tariff, superseding the tariff then in force, and which tariff becomes effective January 1st, 1909, by which the rates on freight from eastern points is generally advanced and raised over what said rates have been since long prior to 1905.

The commission finds that if the rates now in force and now charged on interstate lumber shipments had been in force and charged during the years 1905, 1906, 1907 and 1908 and had normal conditions existed in 1907 and 1908, the earnings credited to the lines in the state of Washington on interstate business during said years would have been materially increased, to wit: In 1906, \$152,578; in 1907, \$171,934; in 1908, \$650,337.

That since 1905 there has been an advance in rates on state freight as shown by the tariffs issued by the Great Northern Railway. Such advance, however, has been on items of small tonnage and the revenue derived from such business has not been materially increased. That there has been no advance in state grain, lumber, coal, logs, live stock, hay, fresh fruit and vegetables, brick, stone, sand and the commodities constituting the principal tonnage of the state

That on or about the 23rd day of October, 1908, said railroad issued its transcontinental west bound tariff, superseding the tariff then in force, which tariff becomes effective January 1st, 1909, by which the rate on freight from eastern points is generally advanced and raised over what said rates have been since long prior to 1905, the advance in such west bound freight being approximately as follows:

On reapers, mowers, headers, mower knife grinders, harvesters, hay teders, hay rakes and extra parts for same; hay presses (including horse powers for same) and extra parts thereof; horse rakes,

horse hay forks, hay carriers, hay loaders, hay slings, sweep rakes and hay stackers and extra parts for same; land rollers and soil pulverizers, manure spreaders and extra parts for same; threshers (including clover hullers and straw stackers), tank wagons, engine power on its own wheels and horse powers for the same and extra parts thereof; harrows, disc harrows with seeder attachments, plows cultivators, combination hand cultivators, seed drills, corn planters and potato diggers and extra parts for same; seed drills, including beet drills and extra parts for same; stump pullers and extra parts for same, iron wheels for cultivator implements, shovels, spades and scoops in packages, in carloads; cotton bags in bales or trusses, in carload lots; beans and peas, dried, split or whole, in sacks or barrels in carload lots; billiard tables, including toy billiard tables; K. D., slates or marbles, cues, cue racks, ball racks, composition pool or billiard balls, composition shake balls, shake bottles, pin pool boards, billiard marker buttons, billiard bridges, billiard cue tips, billiard chalk and billiard table covers; traction engines, cylinder water wagons or tank wagons in mixed carloads with traction engines; ginger ale, root beer and carbonated beverages (not alcoholic), mineral water in glasses or stone, boxed or in barrels or in bulk or in kegs or casks in L. C. L.; cider mills, bark mills, bone mills, corn, feed and paint mills, in less carloads; fish netting (cotton), in less carloads; ochre in packages in less carloads; hand pumps, not including bicycle pumps; force pumps made of iron or wood (not rotary), with or without brass valves and cylinders, drive well points and strainers and parts thereof, hydraulic rams, hand spray pumps, hand spraying machines and knapsack sprayers in carload lots; car wheels and axles, in carload lots; rice polish (rice dust), rice bran and rice hulls in packages, in straight or mixed carload lots; rubber boots and shoes, including tennis shoes, boxed, in less carloads; drag scrapers, sheep dipping liquid, boot trees and clamps, eyelets, shoe buckles, shoe hooks, metal shoe horns (not gold or silver plated) and shoe button hooks, shoe buttons, shoe pegs, school slates, in less carloads; stitching horses, K. D., boxed or crated; stone, rough, sawed or cut to dimensions and not polished; instructive toys for use in kindergartens, made in wood and paper; toy games, toy books, toys, tin, lead or iron; toy musical instruments, toy torpedoes and toy caps, in boxes or barrels; toy trumpets, boxed or crated; toy furniture, not including children's furniture; trucks (store and warehouse, including baggage wagons), baggage barrows, K. D., dollies and dry kiln and lumber trucks, farm wagons and common dump carts, dump wagons and hand or push carts, lumber buggies and extra parts thereof, wind mills and parts of same, including tanks and towers, wood or metal; wind mill pumps and pipe necessary to connect pump heads and cylinders; approximately 8 per cent.

On all articles taking class A rates specified in western classification under the head of agricultural implements (not including hand implements, farm wagons, trucks or gasoline engines) and also under

the head of agricultural implements and parts thereof, in straight or mixed carloads; feed and ensilage cutters, including horse powers, carriers, blowers or elevators for same; smut machines, fanning mills or grain cleaners and extra parts for same; barley forks (wooden), potato forks, hay or manure forks, spading forks, hoes, wooden or iron rakes, scythes and snaths, potato sorters and potato diggers, bitters in glass, packed in wood, in carload lots; blowers, forges and drills, when crated, approximately $7\frac{1}{2}$ per cent.

On drain cleaners, in packages; mower knife grinders, boxed or crated; shovels, spades and scoops, in packages, in less carloads; cotton bags, in bales or trusses, in less carloads; baking powder and baking powder compound, boxed, in less carloads; rubber belting, in less carloads; leather belting, in less carloads; carpets, N. O. S., art carpet, rugs (invoice value not exceeding \$100.00 each; carpet lining, in rolls or compressed in bales, in less carloads; cream of tartar, in boxes, in less carloads; creosote, in tank cars; cotton piece goods, in the piece (28 commodities specified), in less carloads; hemlock bark extracts, in less carloads; oak bark, in barrels or sacks, in less carloads; glassware, except cut, N. O. S. (in boxes or barrels), in less carloads; grindstones and frames, mounted or unmounted; hollow ware of cast iron, plain or enameled, including pots, kettles, skillets, spiders, scotch bowls, etc., in less carloads; anvils or anvils and vises combined, in carload lots; steel balls (rough or forged), bar and slab iron up to and including 6 inches in width, wrought, hoop or band iron, in carload lots; boiler iron, plate and sheet iron, N. O. S., not bent or punched; bolts, nuts, washers, nut locks, rivets, lag bolts and lag screws, in carload lots; iron or steel box straps, in carload lots; iron and steel butts and hinges, in carload lots; castings, N. O. S., in no way hand or machine finished, except being drilled with bolt holes; iron conductor pipes, eave troughs, elbow and trough hangers for same, in less carloads; forgings, rough, not further finished than being drilled with bolt holes, not over 32 feet in length and weighing less than 6,000 pounds; iron and steel hasps, hooks, hoop keeps, staples and lap links, in boxes, in carload lots; wooden screws, N. O. S., in boxes or kegs, in carload lots; saleratus and bi-carbonate of soda and soda carbonating compound, in less carloads; shafting, finished, with hangers, collars, couplings, cranks and crank shafts, in less carloads; iron and steel horse, mule and ox shoes, including toe chinks, in boxes or kegs, in carload lots; sucker rods, in packages, in carload lots; telephone, telegraph and electric line poles, cross arms and cross arm braces for same, in carload lots; telephone and telegraph pole steps, in packages, in carload lots; balling ties, in packages, in carload lots; lamp fixtures (not electric), in boxes, barrels or casks, including glass, plain or decorated, not exceeding a net cost of \$3.00 per dozen, in less carloads; lanterns (not including magic, paper or toy lanterns), in boxes, barrels, casks or crates, in less carloads; liquors as follows, alcohol, including wood alcohol, high wines and pure spirits, in bulk in barrels or drums,

carriers' liability limited to \$2.00 per gallon measurement, unless actual value is less, in carload lots; matches, in paper or wooden boxes, packed in metallic or wooden cases, in less carloads; matting, mats and rugs, rubber (including rubber bindings), paper, cocoa, straw, coir, corn, jute, grass, hemp and rope, in packages; mining car wheels, with or without axles, nails, spikes, wire fence, horse nails, in boxes, in carload lots; cement coated nails, in boxes or kegs, in carload lots; packing, N. O. S., including rubber packing; white or red lead or litharge, dry or in oil in cans (packed in boxes or barrels), or in barrels, casks, kegs, kits, boxes or iron drums; powder keg material, boxed, in carload lots; preservaline and savaline, meat preservaline, in packages; hand pumps (not including bicycle pumps), force pumps, made of iron or wood (not rotary), with or without brass valves or cylinders, and parts thereof when boxed; hydraulic pumps, in less carloads; rice flour, rice meal, rice flakes or flaked rice and broken rice, in carload lots; rubber springs, in packages; saddle trees, sad irons (not including electric, gas, gasoline or charcoal), and handles for same, in carload lots; scales and scale beams, N. O. S., not including computing scales, gold weighing scales or assayers' scales or apothecaries scales, in less carloads; wire, iron, plain galvanized, tinned or coppered, in carload lots; drag scrapers, in less carloads; silicated cloth (for blackboards), school slates, boxed, in carload lots; sledges, wedges and mauls, iron or steel, in boxes, in carload lots; tinware, nested solid, window curtain poles, iron, plain or washed with brass; barbed wire, wire for fencing, including staples and steel stayguards and stretchers; wire fencing, in rolls (including not to exceed 12 stretchers, also including, if desired, staples, steel stayguards and wire fence gates), and coarse wire netting for fencing, in packages, in less carloads; wooden mats and flooring, approximately 6 per cent.

On hay rake teeth, in less carloads; wire cloth and netting, boxed, in carload lots; ginger ale, root beer, carbonated beverages (not alcoholic), also mineral water, in glass or stone boxes, in barrels or bulk in kegs, barrels or casks, in carload lots; champagne, in boxes or baskets; mining cars and dump cars or parts thereof, also turntables, portable trucks for same, loaded on standard gauge cars; toilet water (not including perfumery), wind mills, K. D., in packages; wind mill and tank towers, in packages; wall coating and wall finish, N. O. S., in carloads; glue, in boxes, barrels or kegs, approximately 12 per cent.

On plow beams, iron or steel, plow points, shares, lays and wings or mold boards, also plow and harrow discs, cultivators, shovels, road scrapers, blades, iron or steel, in less carloads; potato sorters and potato diggers, in mixed carloads; bath tubs, water closet bowls and cisterns, urinals, wash bowls, including stands, K. D., stationary wash tubs, cast iron or seamless steel, plain, painted and galvanized, granite lined or porcelain lined; bath tubs, cast iron, plain, painted, galvanized, porcelain lined, in straight carloads; bitters,

in glass, packed in wood; blowers, forges and drills, crated; wine, beer, whiskey or brandy, bottled (not including druggists' prescription bottles and bottles of similar shape); common soda water bottles (not siphon), in bulk or in boxes, casks or crates; lumber trucks and hand or logging cars, glass globes and chimneys for lanterns, in boxes, barrels or crates, also glass lamp chimneys, packed in double-faced corrugated paste board boxes (subject to restrictions), road scrapers, road machine grading plows, land graders and street rollers, in carload lots; crackers, matzos or matzos meal, cakes, fruit biscuit, pretzels, toast and shredded wheat biscuit, in boxes or barrels or in baskets or tubs with tight wooden covers or in tin cans or in paper cartons; machinery for creamery and cheese factories and parts thereof, medicines and chemicals, medicinal oils, witch hazel, medicinal and flavoring extracts and dye stuffs, N. O. S., in packages; medical and surgical plasters, surgical dressings and absorbent cotton, boxed; cotton duck and denims, in less carload lots; cotton drills, cotton sheetings and cotton bagging, bleached or unbleached, in less carloads; enameled cloth and table and shelf oilcloth and covers, boxed, in less carloads; wigans, window shades, cloth or Hollands, uncut and undecorated, in less carloads; dynamos and electric motors and parts, extracts of beef and tomato bouillon, boxed, in carload lots; extract of coffee, in boxes, in carload lots; root beer, ginger ale and extract of lemonade, in carload lots; baby food, prepared, including malted milk and milkine, in boxes, in carload lots; sanitarium foods, N. O. S., in carload lots; corrugated furnaces or flues for marine boilers, egg beaters, files, corn poppers, traps, including 12 commodities; structural iron grouping, steam boilers under 30 feet in length, and fire brick for use in same; shafting, finished, including hangers, collars, couplings, cranks and crank shafts, in carload lots; plain shafting, without connections; tanks, including enameled or glass lined tanks, N. O. S.; locomotives and tenders, on flat cars (subject to rule 12); machinery and machines taking class A rate specified under machinery and machines in Western classification, including truss hoops, shingle machines, iron link belting, roller mills, pulley clutches, iron shafting, steam and oil separators, steam traps, cast iron exhaust heads, iron valves, water jackets for cylinders, iron gear wheels, windlasses, winches, ship steerers, beer pasteurizers, drag saws, with steam or horse power attachments, and stamp mill mortars, straight or mixed; meters, N. O. S. (except electric), boxed or crated; cider mills, bark mills, bone mills, grain, feed and paint mills, in carloads; mosquito netting and netting, in boxes or bales; oil well supplies, plaster (land), in packages, in carload lots; force pumps, steam, electric or other power, N. O. S., combined brass and iron and parts thereof; spraying pumps (hand power), quick silver flasks, in carload lots; railway supplies for steam or electric railways and air brake equipment, chairs, track braces, etc., refuse burner material with castings for grate bars, stands, draft doors and frames and spelt bottom (opening for refuse); rubber clothing, including

mackintoshes or garments or similar character and rubber gloves and soft rubber hats, boxed, in less carloads; circular saws, mill saws, crosscut saws and drag saws, on boards or boxed; saw blades, in packages, and band saws, crated, in less carloads; scouring, washing and polishing compounds, N. O. S. (not including liquid compounds except in tin cans), also washing crystals, in carload lots; alfalfa, beet, clover, hemp, flax, garden, sunflower and sorghum seed, in less carloads; sewing machines and component parts, in boxes or crates, in carload lots; stills, oil refining and cooling tanks for same, in carload lots; tricycles, velocipedes, children's, K. D., crated or boxed, in carload lots; children's toy wagons, toy wheel barrows, in mixed carloads; washing machines, including dish washing machines, boxed or crated, in carload lots, approximately 7 per cent.

On plow points, shares, lays, wings, mold boards, also plow and harrow discs, cultivator shovels, road scraper blades, iron or steel, in carload lots; ales, beer and porter, in wood or in glass, packed, in carload lots; baking powder and baking powder compound, in carload lots; bath tubs, water closets, bowls, cisterns, urinals, wash bowls, including stands, K. D.; stationary wash tubs, cast iron, plain or painted, galvanized, granite lined or porcelain lined, in less carloads; beer, beer tonic, malt extract, liquid bread, in glass or stone, packed, or in wood (subject to estimated weights provided in western classification), in carload lots; boots and shoes, N. O. S., in less carloads; knobs for furniture, locks and pictures, and sash locks and fasteners, in less carloads; toys, boxed, including marbles, toy alphabets, building blocks, banks and toys, N. O. S., in less carloads; tricycles and velocipedes, children's, K. D., in less carloads; bottles and flasks, glass, N. O. S., in less carloads; muscilage bottles, empty, with caps and brushes, in less carloads; wire cloth and netting, boxed, in less carloads; carpet lining, in rolls or compressed in bales, in carload lots; brick dryer cars, including dry kiln trucks, turn tables and transfers for same, in carload lots; creosote oil or tar oil, in bottles or in tin cans or in barrels, in carload lots; cotton piece goods, in the piece (28 commodities), in carload lots; enameled cloth and table and shelf oilcloth and covers, boxed, in carload lots; window shade cloth or Hollands, in the piece, uncut and undecorated, in carload lots; bedsteads, iron or brass; folding beds, iron; cribs, iron; institution beds, iron, K. D., in carload lots; matches, in paper or wooden boxes, packed in metallic or wooden cases, in carload lots; resin, in barrels, in carload lots; pitch and tar, in carload lots; soda ash, soda crystals, caustic soda, hyposulphite and nitrate and sulphate of soda, chloride of lime, in kegs, in carload lots, approximately 10 per cent.

On arsenate of lead, in packages, in less carloads; extract of beef and tomato bouillon, boxed, extract of coffee, in less carloads; extract of root beer, extract of ginger ale and extract of lemonade, in less carloads; baby food, prepared, including malted milk and milkine, in less carloads; sanitarium food, in less carloads; hollow

ware, agate, granite and enameled (including nickel, aluminum or britannia trimmed), boxed, in less carloads; insect poisons, in less carloads; sheet iron, No. 12 and lighter (black or galvanized), but exclusive of planished or Russian, not bent or punched, corrugated, N. O. S., including ridge rolls, roofing and siding, straight or mixed carloads, in carload lots; mince meat and pie preparations, in pails or tubs, when packed in boxes, crates or barrels, in kits or kegs, in less carloads; ochre, in packages, in less carloads; paints, in carload lots; cyanide of potassium, in boxes, in less carloads; spray pumps, spraying machines, hand, made of brass, in less carloads; broken rice and brewers' rice, in packages, in less carloads; toilet water (not including perfumery), in less carloads; refuse burner material, namely, castings for grate bars, stands, draft doors and frames, spelt bottom, plate iron, rolled and punched, angle bars, rivets, bolts, sprocket wheels, chains and not to exceed 4,000 pounds of wire cloth to each burner, in carload lots; rice polish (rice rust), rice bran and rice hulls, in packages, in less carloads; road scrapers, road machine, grading plows, land graders and street rollers, in less carloads; tarred rope and tarred cordage, in carload lots; stove pipes, iron (cut to shape), nested solid, boxed or crated, in carload lots; syrup (corn, glucose, malt, maple and rock candy) and molasses glucose, in barrels, glucose jelly, in barrels, kegs, kits or pails, in carload lots; iron tacks, N. O. S., in boxes, kegs or barrels, in carload lots; twine and cordage, namely, cotton, flax, hemp, jute, fleece, sail, spring, sisal, Manila and cotton seine twine and cordage and fish netting (cotton), in bales, boxes or barrels, and rope of all kinds, in carload lots; binding twine for harvesters, varnish, in barrels or in cans, boxed, in straight carloads or in mixed carloads with paints, approximately 5 per cent.

On leather belting, in carload lots; rubber or cotton belting, in carload lots; street cars, with or without motor attachments, loaded on flat cars, in carload lots; extract of hemlock bark, in carload lots; oak bark extract, in carload lots; cream of tartar, boxed, in carload lots; wooden file cabinets (including stands therefore, with or without letter or document files), in less carloads; glassware (except cut), in carload lots; grates, in packages, in carload lots; iron service cocks, in boxes or barrels, and iron service boxes and stopcock boxes, in less carloads; barn and parlor floor hangers, including track for same, in less carloads; iron vises, in boxes or barrels, in less carloads; iron hooks, ice tools, iron corners for trunks, pulleys, registers, wrenches and similar articles, including 80 commodities; chains, sash, crosscut saw handles, logging chains, coffee mills, fruit presses, tree pruners, saddlery hardware, plain or nickel-plated; door and window springs and similar articles, covering 43 commodities; hollow ware of cast iron, plain or enameled, including pots, kettles, skillets, spiders, Scotch bowls, in carload lots; anvils or anvils and vise combined, in less carloads; awning rods and holders, in boxes, barrels or crates, in less carloads; carriage and wagon axle boxes, in less carloads;

clevises, in boxes or barrels, in less carloads; conductor pipes, eave troughs and eave trough hangers for same, in carload lots; glass lamps and fixtures, plain or decorated (not electric), not costing to exceed \$3.00 per dozen, packed in boxes or barrels, in carload lots; gas or electric lamp shades or globes, common pressed, or blown glass, in carload lots; lanterns (not including magic, paper or toy lanterns), in boxes, barrels or casks, in carload lots; cyanide of potassium, in packages, in carload lots; wood pulp, in packages, in less carloads; rice, broken and brewers rice, in packages, in carload lots; rubber clothing (not including mackintoshes and garments of similar character) and rubber gloves and soft rubber hats, boxed, in carload lots; rubber packing, in straight carloads or mixed with rubber packing and rubber belting, in carload lots; rubber corks, saleratus and bicarbonate soda and soda carbonating compound, in carload lots; salt, in carload lots; scales and scale beams, N. O. S. (not including computing scales, gold weighing scales nor assayers' or apothecaries' scales), all fragile parts boxed or crated, in carload lots; the following ship chandlery, ship building hardware, such as clews, thimbles, eye bolts, bolts, hooks, ring bolts, rowlocks, shackles and mast hoops, in less carloads; oars, both in carloads and less carloads; pulleys and blocks, in less carloads; windlasses (not steam), in less carloads; the following shoe findings, boot and shoe heels (leather or rubber) or wood covered with leather, soles (leather or rubber) and shoe counters, in less carloads; shoe rivets, in boxes or kegs, in less carloads; wire staples for button fastenings, in boxes or kegs, in less carloads; bob sleds, spiral bed springs, in boxes or casks, in less carloads; wire springs, N. O. S., in boxes or casks, in less carloads; the following stamped ware: Agate or enameled, also granite iron ware, N. O. S., in boxes, barrels or crates, and stamped ware, N. O. S., in boxes, barrels or crates, in carload lots; whetstones or scythe stones and sand stones, in less carloads; tin foil, in packages, in less carloads; tinware, in carload lots; sheet iron tubes one inch in diameter; type, boxed, in less carloads, approximately 9 per cent.

On brass valves, in carload lots; building cement or paving cement, in packages, in carload lots; cement work for building purposes; the following furniture: From machine or bench, unfinished, in the white, not mahogany, rosewood, ebony, black walnut or cherry, also wood seats for chairs, perforated or unperforated, unfinished, in the white; cast iron pipe and cast iron connections for the same in less carloads; leather, in boxes or rolls, as follows: Bellies, collars, heads, pieces, harness, rough, scrap (in sacks), tufts (in sacks), seal shirting, sole, splits, tanned goat skins (without hair), tanned sheep skins (without wool), walrus; brandy and New England rum, in bulk in barrels or drums, carriers liability limited to \$1.50 per measurement gallon, unless actual value is less, in less carloads; billets, blooms, ingots, muckbar and scraps, in carloads; gin in bulk, in barrels or drums, carriers' liability limited to \$1.50 per gallon, unless

actual value is less, in less carloads; looking glasses, framed or unframed, and looking glasses, boxed, in carload lots; ferrules, combination brass and iron, in less carloads; pickles, N. O. S., including kraut, catsup, table sauce, N. O. S., mustard, prepared, olives, pepper sauce, vinegar, in bottles (packed) or in wood, horse radish and capers, in less carloads; soapstones, slabs and griddles, boxed, in less carloads, approximately 20 per cent.

On china and majolica ware, not including ornaments, in boxes, barrels or casks, in less carloads; cotton seed oil, foots for soap stock, in barrels or sacks; crockery, not including ornaments or plumbers' crockery, and queensware, in boxes, barrels, tierces, crates or hogsheads, in less carloads; earthenware (including earthenware jardiniere), packed in boxes, barrels, crates, casks or hogsheads, in less carloads; faucets, pewter, in boxes or barrels, in less carloads; sheet iron, punched for rivets, in crates or bundles, strapped or in boxes, in less carloads; wood pulp, in packages, in carload lots; files, including rasps, in boxes or barrels, in less carloads; elevator guides and fish plates and bolts, in carloads; stoneware, in boxes, barrels, crates, casks or hogsheads, approximately 15 per cent.; also copper goods (not silver-plated), bolts, bottoms, nails, rivets, tacks, blanks and castings, boxed, in less carloads.

On cotton duck and denims, in carload lots; cotton drills, cotton sheetings and cotton bagging, bleached or unbleached, in carload lots; cotton yarn, straight carloads, in carload lots; axle grease, not including machine lubricant, including mineral or petroleum axle grease, in packages, in less carloads; hides and sheep pelts, green, in carload lots; fruit juice, N. O. S., and blackberry brandy, in wood, carriers' liability limited to \$1.50 per measurement gallon, unless actual value is less, in less carloads; liquors, in bulk, N. O. S., in barrels or drums, carriers' liability limited to \$1.50 per measurement gallon, unless actual value is less, in less carloads; fish netting (cotton), in packages, in carload lots; castor, cocoanut, corn, palm, blubber, rape seed, dead, kalon, lard, linseed, neatsfoot, red, resin or "Y" and tallow and transformer oils, in less carloads; cotton seed oil, subject to refining in transit privileges as published in tariffs of individual lines on file with Interstate Commerce Commission, in less carloads; lucid oil, in less carloads; rice oil, in less carloads; rubber boots and shoes, including tennis shoes (canvas tops), boxed, in carload lots; yellow metal and yellow metal nails and spikes, in carload lots; toys, as described, in packages, straight or mixed carloads; wheel barrows, K. D., wheel barrow wheels and barrow carts, K. D., in carloads; window curtain poles, wooden, in carload lots; approximately 11 per cent.

On spool thread, cotton and linen, in cases or in cabinets, in less carloads; mattresses and frames, metallic wire cots, wooden folding cribs, with woven wire bottoms (K. D. or folded flat), wire and spring beds and bottoms and canvas cots, not upholstered, in packages, in less carloads, approximately 25 per cent.

On feathers and feather pillows, machine compressed in bales,

in carload lots; canvas telescope trunks and valices, in carload lots; trunks, empty or packed with traveling bags, telescopes and valises, or traveling bags, telescopes and valises, packed in cases, in carload lots; skids, in less carloads, approximately 18 per cent.

On ferrules, combination brass and iron, in boxes or barrels, in carload lots; rubber hose, with or without covering, in cases, crates or bales, in less carload lots; iron and steel angles, channel, beams, columns, girders, zees and tees, not over 32 feet long, in less carloads; iron and steel axles and axle boxes and nuts for wagons and carriages, range boilers, including stands for same, in carload lots; bolts, nuts, washers, nut locks, rivets, lag bolts and lag screws, in less carloads; iron and steel box straps, in packages, in less carloads; iron and steel hasps, hooks, hoop keeps, staples and lap links, in boxes, kegs or barrels, in less carloads; wood screws, N. O. S., in boxes or kegs, in less carloads; plain shafting, not over 32 feet long; iron and steel horse, mule and ox shoes, including toe calks, in boxes or kegs, in carloads; sucker rods in packages, in less carloads; telegraph, telephone and electric line poles, cross arms and cross arm braces for same, in less carloads; telegraph or telephone pole steps, in packages, in less carloads; baling ties, in packages, in less carloads; alcohol, including wood alcohol, high wines and pure spirits, in bulk, in barrels or drums, carrier's liability limited to \$2.00 per measurement gallon, unless actual value is less, in less carloads; nails and spikes (not including railroad spikes or ship and boat spikes), cut or wire, N. O. S., in less carloads; horse nails, in boxes, in less carloads; cement coated nails, in boxes or kegs, in less carloads; paints, in less carloads; court plaster in packages, in L. C. L.; powder keg material, metal boxed, in less carloads; quicksilver flasks, in less carloads; car wheels and axles, in less carloads; rice, rice flour, rice meal, rice flakes or flaked rice and broken rice, in less carloads; rubber tubing, in cases, crates or bales, in less carloads; bar and slab iron, up to 6 inches wide, and rod, hoop and band iron, in less carloads; sad irons (not including electric, gas, gasoline or charcoal sad irons) and handles for same when packed with sad irons, in boxes, in less carloads; scouring, washing and polishing compounds, N. O. S. (not including liquid compounds, except when in tin cans, boxed), also washing crystals, in less carloads; ship and boat spikes, in less carloads; shoes, heads, rings, tires or dies (for quartz mills), cams and tappets, iron or steel, in less carloads; cast iron stoves, in less carloads; iron fireplaces and grates for same, N. O. S., made of wrought or cast iron, also furnace grates, in carloads; portable fireplaces and grates for same, N. O. S., and portable steam radiating mantels, in carloads; stove pipe, including iron stove pipe cut in shape, nested, stove pipe elbows, tees and thimbles, in carload lots; tile, marble and slate, boxed or crated, in less carloads; tile, earthen or encaustic, for flooring and facing, plain or figured, glazed or unglazed, also enameled brick, in less carloads; tile and opalite glass, boxed or crated, in less carloads; varnish, in barrels or cans, boxed,

in straight carloads or in mixed carloads with paint, in less carloads; wall coating and wall finish, N. O. S., in boxes, barrels or casks, in less carloads; barbed wire fence, including staples and steel stayguards, in less carloads; iron wire, plain, galvanized, tinned or coppered (including, if desired, steel stayguards), in less carloads; wire rods, in less carloads; approximately 4 per cent.

On poultry food, namely, ground meat and bone, alfalfa meal, blood meal, clover meal, gluten meal, cut alfalfa, cut clover, grain screenings, millet seed, crushed shells and charcoal, in packages, in less carloads; yellow metal and yellow metal nails and spikes, in less carloads; washing machines, including dish washers, boxed or crated, in less carloads, approximately 14 per cent.

On knobs for furniture, locks and pictures, in packages, and sash fasteners and locks, in packages, in carload lots; butts and hinges (except spring), in boxes, kegs, barrels or casks, in less carloads; rails, including mining rails and saw mill track, and ties, iron or steel, including fastenings; shoddy rubber or reclaimed rubber, in packages, in less carloads; rubber junk, in less carloads; rubber tired (not pneumatic) for buggy and carriage wheels, boxed, in carload lots; sledges, wedges and mauls, iron or steel, in boxes, barrels or crates, in less carloads; solder, in less carloads; spirits of turpentine and turpentine substitutes, in barrels or in cases, in less carloads, approximately 13 per cent.

On carriage and wagon axles, in less carloads; buff leather, calf finished, including patent leather; finished kip, finished veal, finished wax leather, lace, latigo, chamois, tanned deer, tanned goat (with hair on), tanned shearling skins and tanned sheep skins (with wool on), in less carloads; salt, in packages, in less carloads; approximately 17 per cent.

On liquors, N. O. S. (including fruit juice, N. O. S., but not including champagne), in glass, packed, in less carloads; meat currie in packages, in less carloads; organs, melodians, pianos, mechanical pianos mechanical piano players and automatic slot pianos, boxed; pipe organs, also organ and piano benches, chairs and stools, in less carloads; tarred rope and tarred cordage, in less carloads; automobile springs, carriage and wagon springs and wagon bolsters and seat springs, N. O. S., also iron or steel axles, in less carloads; cotton, flax, hemp, jute, fleece, sail, spring, sisal, Manila and cotton seine twine and cordage and fish netting (cotton), in bales, boxes or barrels, and all kinds of rope, except wire, in less carloads; binding twine for harvesters, in less carloads, approximately 16 per cent.

On condensed milk, in hermetically sealed cans, boxed, or in bottles packed in boxes, in less carloads; rhubarb roots, dried, in packages, in carload lots; rubber tires (not pneumatic), for buggy and carriage wheels, boxed, in less carloads; bakers' ovens (sectional) steel and iron, K. D., and brick for same, in carload lots; gas and gasoline water heaters, instantaneous, with copper or nickel-plated jackets, boxed, in less carload lots; air-tight heating stoves (sheet

iron), with or without cast iron tops and base, in carload lots; iron fireplaces and grates for same, N. O. S., made of wrought or cast iron, also furnace grates, gas grates, boxed or crated; portable fireplaces and portable steam radiating mantels, iron lining, grate dampers and andirons (iron), in carload lots; stoves or grates, gas, oil and gasoline and ovens, boxed or crated, in carload lots; air or steam furnace castings, iron floor or wall ventilators, in carload lots; tacks, iron, N. O. S., in boxes, kegs or barrels, in less carloads; approximately 3 per cent.

On rhubarb roots, dried, in packages, in less carloads; bakers' ovens (sectional), steel and iron, K. D., and brick for same, in less carloads; approximately 2 per cent.

On crude rubber, in packages, in less carloads; approximately 40 per cent.

On pulverized silica or siliceous, in less carloads; approximately 50 per cent.

On soapstone, N. O. S., in less carloads; approximately 29 per cent.

On building terra cotta, boxed or crated; approximately 19 per cent.

On tin can tops, packed solid in boxes, in carload lots; approximately 30 per cent.

On tin can tops, packed solid in boxes, in less carloads; approximately 52 per cent.

On vanilla beans and tonka beans, boxed, carrier's liability limited to \$1.00 per pound, unless actual value is less, approximately 21 per cent.

That had said rates as increased been in force and effect during the years 1905, 1906, 1907 and 1908 the earnings from interstate west bound freight would have been materially increased, to wit: For the year 1906, \$50,000.00; for the year 1907, \$65,000.00; for the year 1908, \$77,000.00.

That the interstate tonnage and ton miles moved over the lines of said road in this state on substantially all freight other than lumber and shingles very materially increased in the year 1907 over similar tonnage and ton miles moving in 1906 and equally increased in 1908 over similar tonnage and ton miles moving in 1907.

No. 88.

That following the system of accounts adopted by the railroad companies, the cost of operation hereinbefore set out has not included taxes paid on railroad property within the state; that the Great Northern Railway Company has paid taxes on its property in this state as follows:

For the year 1905, the sum of	\$140,747.81
For the year 1906, the sum of	172,057.26
For the year 1907, the sum of	344,548.33
For the year 1908, the sum of	457,577.51

No. 89.

That the earnings and expenses of operation hereinbefore set out as earnings and expenses of said road for the years 1905, 1906 and 1907 do not include the earnings from or expenses incurred in operating the Spokane Falls & Northern Railroad system, which includes the Spokane Falls & Northern Railway and the Columbia & Red Mountain Railway and the Washington & Great Northern Railroad, as during said years last mentioned roads were operated as separate and distinct corporations; that the earnings and operating expenses hereinbefore set out for the year 1908 includes the lines last mentioned.

No. 90.

That under the rates now charged the probable and estimated gross earnings of the said railroad from state business over its lines in the state of Washington for the year ending June 30th, 1909, is the sum of \$5,647,668, and the estimated expense of earning the same, exclusive of interest on the value of the investment or of interest on the funded indebtedness and dividends on stock, is the sum of \$3,086,767.

No. 91.

That based upon the relative cost of service and the relative value of the service rendered the shipper, the relative charge on state shipments is greatly in excess of the rates charged on interstate shipments.

No. 92.

That on the said line from Colbert to the international boundary, consisting of 125.84 miles, there are 410 curves, with an aggregate length of curved line amounting to 45.98 miles; that there is 79.80 miles of straight line; that there is 23.59 miles of level track; that there are 58 ascending grades, making an aggregate ascent of 1,682 feet, said ascending grades having an aggregate length of 46.72 miles; that there are 64 descending grades, making an aggregate descent of 2,150 feet and an aggregate length of descending grades of 55.53 miles.

That on said line from Northport to Peterson, consisting of 7.47 miles, there is 3.45 miles of straight track and 4.02 miles of curved line, aggregating 50 curves; that there is .58 miles of level line; that there is 5 ascending grades, having an aggregate length of 6.89 miles and making an aggregate ascent of 867 feet.

That on said line from Marcus to Laurier, consisting of 27.66 miles, there are 88 curves, having an aggregate length of 12.29 miles, and there are 15.37 miles of straight line; there are 11.79 miles of level line; there are 6 ascending grades, with an aggregate length of 15.32 miles and making an aggregate ascent of 402 feet; there are 2 descending grades, making an aggregate descent of 12 feet and having an aggregate length of .55 miles.

That on said line from Republic to Danville, consisting of 31.70 miles, there are 79 curves, with an aggregate length of curved line of 13.64 miles and 18.06 miles of straight line; there are 15.25 miles of

level line; there are 13 ascending grades, making an aggregate ascent of 696 feet and having an aggregate length of 15.81 miles; there are 3 descending grades, making an aggregate descent of 13 feet and having an aggregate length of .64 miles.

That on said portion of said line from Curlew to Midway, consisting of 14.52 miles, there are 31 curves, having an aggregate length of 6.46 miles; there are 8.06 miles of straight line; there are 4.27 miles of level line; there are 8 ascending grades, making an aggregate ascent of 109 feet and having an aggregate length of 8.94 miles; there are 3 descending grades, making an aggregate descent of 14 feet and having an aggregate length of 1.31 miles.

That on said line from Republic to Eureka, consisting of 9.80 miles, there are 48 curves having an aggregate length of 3.86 miles, and 5.94 miles of straight line; there are 1.39 miles of level line; there are 9 ascending grades making an aggregate ascent of 792 feet and having an aggregate length of 7.60 miles; there are 4 descending grades, making an aggregate descent of 87 feet and having an aggregate length of .81 miles.

That on said line from the International boundary line near Molson to International boundary line near Chopaka, consisting of 48.46 miles, there are 120 curves having an aggregate length of 20.79 miles, and 27.67 miles of straight line; there are 8.80 miles of level lines; there are 13 ascending grades making an aggregate ascent of 409 feet and having an aggregate length of 13.22 miles; there are 8 descending grades making an aggregate descent of 2802 feet and having an aggregate length of 26.44 miles.

That on said line from the Idaho state line to Leavenworth, consisting of 245 miles, there are 336 curves having an aggregate length of 64.25 miles, and 180.75 miles of straight line; there are 56.92 miles of level line; there are 86 ascending grades making an aggregate ascent of 2404 feet and having an aggregate length of 76.85 miles; there are 100 descending grades making an aggregate descent of 3339 feet and having an aggregate length of 111.23 miles.

That on said line from Hillyard to Spokane, consisting of 4.30 miles, there are 5 curves having an aggregate length of .67 miles and 3.63 miles of straight line; there are .57 miles of level line; there is one ascending grade making an aggregate ascent of 155 feet and having an aggregate length of 3.73 miles.

That on said line from Leavenworth to Seattle, consisting of 141.91 miles, there are 378 curves, having an aggregate length of 54.09 miles, and 87.82 miles of straight line; there are 31.96 miles of level line; there are 40 ascending grades making a total ascent of 2442 feet and having an aggregate length of 39.28 miles; there are 47 descending grades, making an aggregate descent of 3637 feet and having an aggregate length of 70.67 miles.

That on said line from Everett Junction to International boundary line near Blaine, consisting of 89.10 miles, there are 96 curves having a total length of 16.64 miles, and 72.46 miles of straight line there are

35.61 miles of level line; there are 38 ascending grades making a total ascent of 581 feet and having an aggregate length of 31.14 miles; there are 38 descending grades making a total descent of 429 feet and having an aggregate length of 22.35 miles.

That on said line from Anacortes to Rockport, consisting of 57.72 miles, there are 97 curves having an aggregate length of 12.17 miles; and 45.55 miles of straight line; there are 24.94 miles of level line; there are 32 ascending grades making a total ascent of 398 feet and having an aggregate length of 23.35 miles; there are 25 descending grades making a total descent of 233 feet and having an aggregate length of 9.43 miles.

No. 93.

That the relative volume of freight movement, relative rate and relative cost, state and interstate, is shown by the following table:

COMMODITY.	Ton Miles Handled.		Relative Rate.		Relative Cost.	
	State.	Inter-state.	State.	Inter-state.	State.	Inter-state.
Less car loads	1,081,474	1,546,384	.471	.420	8.9423	1.
Grain	12,711,744	1,664,387	.147	.117	.8820	1.
Lumber	2,128,708	34,851,603	.121	.109	1.4499	1.
Logs, etc.	1,159,634	841,097	.056	.075	1.6635	1.
Coal	442,144	928,624	.112	.085	1.8235	1.
1st class	80,668	689,769	.873	.272	1.2065	1.
2nd class	3,886	243,776	.843	.318	1.2065	1.
3rd class	99,474	1,668,514	.204	.398	1.2065	1.
4th class	226,408	404,488	.890	.250	1.2065	1.
5th class	576,281	5,732,289	.218	.140	1.2065	1.
5th class	96,724	3,859,668	.213	.140	1.4287	1.
A class	110,068	1,309,627	.288	.261	1.2065	1.
A class	88,625	546,685	.288	.261	1.8258	1.
B class	45,592	227,525	.265	.263	1.2065	1.
C class	5,699	111,957	.140	.164	1.2065	1.
D class	498,303	2,807,675	.122	.110	1.2065	1.
D class	97,506	653,959	.122	.110	1.3836	1.
E class	836,782	218,426	.078	.068	1.2065	1.
E class	424,609	97,163	.078	.068	1.8574	1.

That there were 41,733,908 passengers carried one mile within the state and 21,145,473 passengers carried one mile within the state on interstate haul; the rate per passenger mile allowing for all revenues derived from operation of passenger trains was 2.8863 cents per passenger mile state, and 2.8107 cents per passenger mile interstate. The cost per passenger mile, allowing for all operating expenses connected with the operation of passenger trains, was .8781 per cent. per passenger mile state to 1. per cent per passenger mile, interstate.

No. 94.

That the fair cash market value of all the lines operated by the Great Northern Railway Company in the state of Washington on the 30th day of June, 1908, was and is the sum of \$59,577,212.00.

No. 95.

From a consideration of all of the evidence and a consideration of the foregoing findings the commission concludes as a further fact that

the value of the property of the Great Northern Railway company in the state of Washington, used by it for the accommodation of the state business, was and is 45% of the total value of the property used for each of the years 1906, 1907 and 1908 as heretofore found, and the value of its property within the state used by it for the accommodation and use of interstate business was and is 55% of the total value of its property for each of the years 1906, 1907 and 1908; and that the present value of the property of said road used by it for state business is the sum of \$26,809,745.40, and the present value of its property within the state used for interstate business is the sum of \$32,767,466.60.

In reaching the conclusion as to the division of value of the property in accordance with the value of its use for state and interstate purposes, we have no precedent to guide us. This is a question that has never been fully presented to the courts. A partial presentation does not afford a proper precedent. The question as considered by this commission is almost wholly new.

We have considered several methods of division, among them the division of value according to the net returns on state and interstate business. In this method both the actual net returns have been considered and the net returns as they should be when based on reasonable rates and under proper charge for operating expenses. The net returns can only be found in the consideration of an entire schedule of rates. The net returns on the schedule of state rates is easily ascertained. But the interstate rates applicable to this state constitute only a portion of the entire schedule of interstate rates, and these latter rates are beyond the jurisdiction of a state commission, and the net earnings on the entire schedule of interstate rates is not obtainable.

An objection to using actual net returns as a basis of division is the fact that such returns are based on the rates charged. Should a subsequent determination of the reasonableness of rates result in a material change in the schedule of rates, the net returns would be directly affected, entirely changing the division, thus rendering unstable the very foundation for determining such reasonableness of rates. Nor can the commission at this time say what a reasonable schedule of rates should be. That is a conclusion to be drawn after finding the value of the property used for the public convenience, in the conduct of state business, and is a matter for subsequent proceedings.

There is another objection to basing a division of value on net returns. If the interstate rates should yield no profit then there would be no division, but the entire value of the property would be assigned to state use. That portion of the schedule of interstate rates applicable to this state might yield unremunerative returns, while the entire schedule of interstate rates would yield reasonable returns. Then the burden of unremunerative interstate rates within the state would be thrown on state traffic. Such method is variable, the result depending on the rate of returns allowed. It is not uniform, as it cannot be applied to all roads alike.

A further objection to the division of value on the theory of net returns is the fact that such theory involves the proposition that rates should be based, not on the cost of service, but on "What the traffic will bear and move." If the latter proposition is correct, then the division of value should be based on the value of the use to the shipper. With this view we cannot agree. Such view involves an examination into the profits of a shipper to determine if his business will stand an increase in rates and move. We believe this theory to be untenable from a rate regulation standpoint.

There are a number of methods by which the division of value as found by us can be determined, among them the following: Assume that each class of traffic, state and interstate, should yield a reasonable profit, and that such profit should be based on the cost of the service, the same relationship of profit to cost of service would exist in each case. Assuming a fair profit on interstate business and the same percentage of profit on the state business, then the relation of the profits in each case would determine the relative value of use.

The unit of measurement of freight movement is one ton hauled one mile, and the unit of passenger movement is one passenger hauled one mile. By ascertaining the number of tons hauled one mile and the number of passengers carried one mile, state and interstate, the relative volume of service is secured. Assuming that all tonnage, state and interstate, moved at the same rates per ton, regardless of classification and commodity, and at the same cost of service, then the division of value, as far as freight business is concerned, would be found in the relative volume of business done. The same assumption holds true as to the passenger movement. But as the rate charged varies in a different degree in the different classes and commodities, and the cost of performing the service varies, state and interstate, consideration has been given to the relative rate charged and the relative cost of service.

In carrying out the mathematical calculations, based on finding No. 93, necessary to reach the result, it is shown that the consideration of the relative rates at which freight actually moved in the different classes and commodities varied the result but little, so that a change in rates would but slightly affect the division. Such consideration of rates is necessary, otherwise a comparison could not be made of a state haul of a ton of coal and an interstate haul of a ton of silk.

There are two divergent theories on which to base a division of value. Such theories involve the underlying principles on which the reasonableness of a schedule of rates may be determined. One theory is based on "What the traffic will bear and move." The other, broadly stated, is based on the cost of the service. It is true that in the making of particular rates many matters beside the cost of service must be considered. But a division of value is based, not on a particular rate, but on an entire schedule of rates. The reasonableness of returns on such schedule must be based on the cost of service as a prime fac-

tor in such determination. This view is sustained by eminent authorities and appeals to common sense and fairness.

WITNESS THE RAILROAD COMMISSION OF WASHINGTON this 31st day of December, A. D. 1908.

JOHN C. LAWRENCE,

JESSE S. JONES,

Members of Commission.

Attest: O. O. CALDERHEAD, Secretary.

I concur in the foregoing findings except in finding No. 95. While this is denominated a finding of fact, it is more properly a conclusion drawn from the preceding findings.

I dissent from the conclusion reached for the reason that the facts found do not justify such conclusion or division of value. To my mind the value of the property used by the Great Northern Railway Company for the use and accommodation of the business of the state was and is,

For the year 1906, the sum of.....	\$31,155,000
For the year 1907, the sum of.....	35,391,200
For the year 1908, the sum of.....	37,885,147

And that that portion of the road within this state used for the accommodation of interstate business was and is,

For the year 1906, the sum of.....	\$18,845,000
For the year 1907, the sum of.....	16,608,800
For the year 1908, the sum of.....	21,692,063

That the value of the property used by the Northern Pacific Railway Company for the use and accommodation of the business of the state was and is (does not include Washington & Columbia River railroad for years 1906 and 1907),

For the year 1906, the sum of.....	\$39,520,000
For the year 1907, the sum of.....	39,900,000
For the year 1908, the sum of.....	41,917,210

(not including the proportion of betterment and additions added in 1908)

And that the portion used for the accommodation of the interstate business transacted thereon was,

For the year 1906, the sum of.....	\$64,480,000
For the year 1907, the sum of.....	65,100,000
For the year 1908, the sum of.....	68,391,240

(not including the proportion of betterments and additions added in 1908)

The object of the legislation providing for the Commission making a division of the property used for state and interstate business is apparent. Namely, that in regulating state rates we may know what proportion of the total value of the railroads line within the state it is entitled to earn a return upon the remainder from interstate freights and fares, over which the state has no control.

While *Smith vs. Ames*, 169 U. S. 467, lays down the rule positively that in ascertaining the return a road may be making on its property

within the state from state business, its earnings from interstate business cannot be taken into consideration, it does not say or intimate that in determining the division of value a consideration shall not be given to the interstate business or to the revenue that should be derived therefrom. In no other way can a division be made. The language used in *Smith vs. Ames* has received a construction on this point by the Supreme Court of Florida in *State ex rel Railroad Commission vs. Seaboard Air Line Railroad Company*, 48 Florida 129, where the court says, "In determining whether the rates of freight and passenger tariffs established by the Railroad Commission for railroad transportation are reasonable, no part of the earnings and losses interstate on foreign commerce can be charged to or against the income account of the transportation company; but its interstate and foreign business may and should be considered in determining the proportion of the value of the property of the company assignable to local business and for other purposes." What is meant by the language, "Relative value of the use to which each railroad is actually put in the carrying of intrastate and interstate business respectively?" The word "value" is used with reference to its well defined meaning. It does not depend upon the revenue received by the company, but as stated by the United States Supreme Court in *Mississippi and Rum River Boom Company vs. Patterson*, 99 U. S. 403, "The inquiry must be 'What is the property worth in the market viewed not merely with reference to the uses to which it is at the time applied, but with reference to the uses to which it is plainly adapted, that is to say, what is it worth from its availability for valuable purposes?'" This must be determined from the evidence in the case.

A railroad is valuable according to its adaptability and ability by charging reasonable rates to furnish net returns. It may have a very large volume of business, but if it costs as much for operating expenses as it receives, and if these conditions cannot be improved upon, it has no value. A railroad performing a dual service, state business and interstate business, may perform a volume of business interstate greatly in excess of its state business, but if the conditions are such that it cannot earn on its interstate business any substantial return over and above the cost of performing the service, and it can and does earn from its strictly state business a return on substantially the value of its entire property and if the state rates per se are not unreasonable, it must follow that the division of value of the use is substantially all used for state business. To illustrate, the value of a road is \$100,000.00, the ton miles carried state one million, and interstate three million, the gross revenue derived from state business \$12,000.00 and the expenses of conducting state business \$6,500.00, the revenue derived from interstate business \$7,000.00 and the expenses \$6,000.00 and the total net returns \$6,500.00. If 6½% is a reasonable return and a division is made based on the relation of the net returns it would give a value used for state business of approximately \$84,920.00 and interstate business approximately \$15,080.00, and a continuance of such reasonable rates,

state and interstate, would still give a return of \$6,500.00. If, however, you make a division on any other basis an injustice follows either to the people or the railroads. Assuming that a basis of division is taken which fixed the value \$60,000.00 state and \$40,000.00 interstate, what is the result? It must be presumed that the state commission will perform its duty. Having found that the value of the road used for state business is \$60,000.00 and that it is earning a return on \$84,920.00 the schedule of rates should be at once reduced so that its returns from freights and fares will only render a reasonable return on \$60,000.00 its value, leaving the remaining \$40,000.00 to earn a return from interstate business. As it can only earn a return from its interstate business on \$15,080.00 it is apparent that the division has resulted in allowing the road to earn a return on but \$75,080.00, although the value of the property is \$100,000.00. We are not without precedent on the proper manner of dividing the value. The circuit court of the United States for the district of South Dakota made a division of the value of the Chicago, Milwaukee and St. Paul road in South Dakota, between state and interstate uses so as to ascertain the effect of the schedule of rates promulgated by the railroad commission. The Supreme Court of the United States in reversing the lower court held (C. M. & St. P. R'y Co. vs. Tompkins, 176 U. S. 167). "We think, therefore, there was error in the failure to find the cost of doing the local business and that only by a comparison between the gross receipts and the cost of doing the business and ascertaining thus the net earnings can the true effect of the reduction of rates be determined." The trial court had made its division of values by a comparison of the gross receipts from state and interstate business respectively.

I desire to briefly analyze the findings of fact in which we have all concurred and the conclusions or division of value reached by myself and my associates respectively. I will first deal with the Great Northern railroad. The net earnings of the road as shown by the facts found, state and interstate, are as follows: For the year 1906, state, \$1,914,958.00, interstate, \$1,176,071.00. The findings of the Commission, however, show that the road had the capability of earnings and should have earned from its interstate business an additional \$225,000.00, making the net earnings which the road was capable of earning for the year 1906 from interstate business \$1,401,371.00. This would make a total net earnings from the lines in the state \$3,316,029.00. Deducting from the present market value of the said road the value of the Spokane Falls & Northern system which was not owned or operated by the Great Northern in 1906, and its earnings not included in the above figures, deducting the betterments and improvements, new equipment purchased since said date and the value of the property used by it in 1906 was approximately \$50,000,000.00. The company, therefore, earned in 1906, after deducting the taxes paid, less than 6½% on the value of the property. Assuming but not holding that 6½% is a reasonable return for it to make, what would be the effect of my division of value? Under the rates now charged or such as the findings show would be

reasonable, the company would still continue to earn a $6\frac{1}{2}\%$ return on the valuation of \$50,000,000.00. Under the division made by the majority of the Commission the company should have been limited to a return from state business of $6\frac{1}{2}\%$ on \$22,500,000.00 or \$1,462,500.00 or a reduction of \$452,458.00 over what it did earn in 1906. The facts as found show that it had an ability to earn only \$1,401,071.00 on its interstate business. Thus it would have an ability to earn only $6\frac{1}{2}\%$ return on \$44,054,938.50, where can it earn a return on the remaining \$5,945,061.50? It is deprived of the opportunity although there is no finding or intimation that the state rates are per se unreasonable.

For the Year 1907.

The state net earnings less taxes \$1,914,958.00, interstate earnings less taxes \$628,644.00, to this last sum add \$270,000.00 the amount as shown by the findings it had a capability of earnings under proper rates from its interstate business and we have \$898,644.00 its capacity for earnings from interstate business. This makes a total net earning capacity of \$2,813,602.00 or somewhat less than $5\frac{1}{2}\%$ on the valuation of \$52,000,000.00, the value of the property used that year as shown by the findings. Assuming but not holding that $5\frac{1}{2}\%$ is a reasonable return what would have been the effect of my associates' division of value? The company should have been limited to a return from state business of $5\frac{1}{2}\%$ on \$23,400,000.00 which at $5\frac{1}{2}\%$, the same rate, would amount to \$1,387,000.00 or a reduction of \$627,958.00 from its net returns. It was capable of earning from interstate business but \$898,644.00, making a total return of \$2,185,644.00 or a return of $5\frac{1}{2}\%$ on \$41,557,163.63. What has become of its right or power to earn a return on the remaining \$10,442,836.37? It has been lost by the division made and that much of its property confiscated. Under the division made by me a continuance of these state rates charged and the earnings from the capabilities of the property on interstate business would still net it a return of $5\frac{1}{2}\%$ on \$52,000,000.00.

For the Year 1908.

The gross revenue received from state business, finding No. 86, \$5,058,309.00, reasonable operating expenses in conducting state's business including the state's proportion of taxes, \$2,792,087.00 net returns state \$2,266,222.00; gross revenue received from interstate business, finding No. 86, \$3,553,299.00, reasonable operating expenses for conducting interstate business including its proper proportion of taxes \$3,006,028.00 net returns interstate \$547,271.00. By making a proper allowance for the demoralized condition of the lumber and shingle traffic, allowing for the increased rate on lumber as fixed by the Interstate Commerce Commission, allowing for the increased westbound traffic, and reasonable rates on east and west bound Oriental traffic, the interstate earnings should have been increased \$750,337.00, making a net return that should have been received from interstate business of the sum of \$1,297,608.00. The road was, therefore, able to and should

have earned as net returns from all sources \$3,563,830.00, or a return of a little less than 6% on \$59,577,212.00 the value of its property, used as found in finding No. 94. Under my associates' division the road should have been limited to a reasonable return from state business upon \$26,809,745.40, leaving it to earn a return on the remaining \$32,767,466.60 from its interstate business. But we are confronted with the fact that it can only earn from such sources \$1,297,608.00, or, if the return be figured at its present earnings and as before figured 6% on \$21,628,800.00, what has become of its power to earn a return on the remaining \$11,140,666.60? It has been lost by the division made, and if 6% is a reasonable return, that proportion of the company's property has been confiscated. Under the division made by me the company will be permitted under schedule of rates now charged to earn a 6% return if the volume of business continues and the rates continue from its state and interstate business on the value of its property found.

I will not take the time to analyze the effect of the division made of the Northern Pacific property, but simply say that a similar analysis will show that under the division made by me the Northern Pacific will be able to earn by charging reasonable rates, an ample return from state rates on the value assigned by me as used for the accommodation of the business of the state and will still be earning from its interstate business a sum greatly in excess of a reasonable return on the value assigned for that purpose and that under the division made by my associates the Northern Pacific will be permitted to charge the people of this state a sum in excess of reasonable returns and will still be making an unreasonably large return from its interstate business.

The theory adopted by my associates upon which they arrived at the division is in brief as follows: "That the ton miles of each commodity and class carried state and interstate, multiplied by the percentage which the rate actually charged bears to "one," or in the table and formula adopted, to the first class distance tariff rate, and the resulting product multiplied by the relative cost of moving the commodity or class, state and interstate, gives the relative value of the use of the road for hauling the ton mile, state and interstate respectively." This must be based upon the assumption that there is, first, a fixed relation between the cost of service and a reasonable and proper rate and upon the further assumption that each ton mile of the same or a similar commodity should return a profit based upon the relative cost of the service performed in handling the ton mile. Both assumptions are denied by experienced traffic men, by all political economists and recognized authorities on rate making. That the cost of service is and should be considered and is an important element in judging of the reasonableness of the rate is conceded by all, but that it is so controlling as to become the basis of an inflexible mathematical formula is a new idea and one never before advanced so far as my researches have shown. Prof. Hadley in his valuable work, "Railroad Transportation" on this subject says, at page 112: "A great deal of freight of small value is carried not merely at less than the average rates, but at less

than the average cost; that is at rates which applied to the whole business of the road, would not pay expenses. Many people assume that such business is an actual loss to the road and that other business is taxed to make up for it. This is a fallacy. Any rate which will more than cover the expenses of moving the cars and handling the goods is a paying rate, provided the business can be had on no other terms. If it is a question of filling the cars that must otherwise be returned empty, any rate which more than covers the mere difference in expense between running them full and running them empty, is a paying rate. If a manager rejects such business because it is not paying its share of the fixed charges (as distinct from train expenses) he would make a great mistake. He would reduce his business and leave those charges the same. The fixed charges must mainly be borne by the lines of business that can best afford to pay them, that is by the valuable goods. The earliest freight tariffs involved little or no classification. Each step towards our present system has been accompanied by increased efficiency. It has made the cheap traffic possible, and has helped the high class traffic more than it has hurt it. To do away with this would be a long step backward. If our railroads made it a rule to carry nothing at less than the average cost of doing the whole business, they would give up nearly all the coal trade and a great deal of the grain trade. It would give us dear food and dear fuel, and would injure both the railroads and the districts which they serve."

Judge Noyes, in his work, "American Railroad Rates," uses the following language at page 42: "If it were feasible to prepare a tariff based upon cost of service alone, the result would be unjust. Expense of transportation must largely be based upon the bulk of the article, and the cost principle would often impose the heaviest burden upon the cheapest goods. It costs a railroad more to transport a carload of coal a hundred miles than a carload of drygoods half the distance. But if the rate were fixed solely on a basis of cost, the price of the coal would be made prohibitive. Moreover, high rates upon bulky articles of small value, such as lumber, coal, grain and iron ore necessarily curtail production, and, consequently reduce the amount of freight offered for transportation. If such rates were made by law, railroads would be absolutely prevented from building up communities along their lines through handling raw materials cheaply. They would be debarred from assisting—in the very way American railroads have been most potent in assisting—in the development of the country." This subject received the earnest consideration of the Interstate Commerce Commission and in its report for 1887 it used the following language: "It was very early in the history of railroads perceived that if these agencies of commerce were to accomplish the greatest practicable good, the charges for the transportation of different articles of freight could not be apportioned among such articles by reference to the cost of transporting them severally, for this, if the apportionment of cost were possible, would restrict within very narrow limits the commerce in the articles whose bulk or weight was large as compared

with their value." On the system of apportioning their charges strictly to the cost, some kinds of commerce which have been very useful to the country, and have tended greatly to bring its different sections into more intimate business and social relations, could never have grown to any considerable magnitude, and in some cases could not have existed at all, for the simple reason that the value at the place of delivery would not equal the purchase price with the transportation added. The traffic would thus be precluded, because the charge for carriage would be greater than it could bear. On the other hand, the rate for the carriage of articles which, within small bulk or weight concentrate great value, would on that system of making them be absurdly low—low when compared to the value of the article, and perhaps not less so when the comparison was with the value of the service in transporting them. It was, therefore, seen not to be unjust to apportion the whole cost of service among all the articles transported, upon a basis that should consider the relative value of the service more than the relative cost of carriage. Such method of apportionment would be best for the country, because it would enlarge commerce and extend communication; it would be best for the railroads because it would build up a large business, and it would not be unjust to property owners, who would thus be made to pay in some proportion to benefit received. Such a system of rate making would in principle approximate taxation; the value of the article carried being the most important element in determining what should be paid upon it."

Mr. Elliott on railroads, second edition, section 1684G, says: "Many elements are to be considered in fixing rates. The cost of the service to the carrier is an important factor, but it is not controlling in or of itself. If conditions were always the same and the cost of service the same throughout, a ton mile rate would be ideal; and the length of transportation is usually very important; although conditions and circumstances are usually so different that it is not a controlling feature." Mr. Elliott then quotes with approval the following considerations laid down by the Interstate Commerce Commission in the case of *Hilton Lumber Company vs. Wilmington, etc., Railway Company*, 9 I. C. C. 17, wherein it enumerated the following as among the most important matters to be considered in making rates: (1) The value of the service to the shipper, including the value of the goods and the profits he could make out of them by shipment. This is considered the ideal method when not interfered with by competition or other features. It includes the theory so strenuously contended for by petitioners, the commission and its attorneys, of making the finished product carry a higher rate than the raw material. This method is considered practical and is based on an idea similar to taxation. (2) The cost of service to the carrier would be an ideal theory, but is not practical, such cost can be reached approximately, but not accurately enough to make this feature controlling. It is worthy of consideration, however. (3) Weight, bulk and convenience of transportation. (4) The amount of product or the commodity in the hands of a

few persons to ship or compete for, recognizing the principle of selling cheaper at wholesale than at retail. (5) General public good, including good to the shipper, the railroad company, and the different localities. (6) Competition, which the authorities as well as experts in their testimony in this case, recognize as a very important factor. None of the above factors alone are considered necessarily controlling as a matter of law. It is a question of fact to be decided by the proper tribunal in each case as to what is controlling."

The Railroad Commission of Minnesota established a rate on coal which rate the roads insisted if applied relatively on all freight would deprive it of any return and thus confiscate its property. The Supreme Court of the United States in *Minnesota & St. Louis R. D. Co. vs. Minn.* 186 U. S. 257, says: "It does not follow that the companies are entitled to earn the same percentage of profits upon all classes of freight carried. It often happens that to meet competition from other roads at particular points, the companies themselves fix disproportionately low rates upon certain classes of freight consigned to those points. The right to permit this to be done is expressly reserved to the Interstate Commerce Commission by section four of that act notwithstanding the general provisions of the long and short haul clause and has repeatedly been sanctioned by decisions of this court. While we have never decided that the commission may compel such reduction we don't think it beyond the power of the state commission to reduce the freight upon a particular article providing the companies are able to earn a reasonable profit upon their entire business.

Beale & Wyman on Railroad Rate Regulation say, at section 475: "The exact cost of carriage therefore, or such approximation to it as may be possible, can never be used as the sole or the determining factor in a particular rate."

But, assuming that the cost of service theory is proper in determining the reasonableness of a rate, then the result reached by my associates is clearly wrong. The result to be obtained was the value of the use state and interstate. They obtain this by giving consideration only to the charges actually made and to the cost of service actually incurred, without regard to the reasonableness of the charge made or expense incurred. The findings of the Commission in which we all concurred demonstrated that Oriental east and west bound freight is and has been carried at a ridiculously low rate, whether you adopt the cost theory or consider all elements that may be considered. The Interstate Commerce Commission after a full hearing decided that a 12½% increase was justified in hauling interstate lumber. The roads have themselves advanced their westbound freight from 3 to 35% and there is a finding that state rates are relatively much in excess of the interstate rates whether you consider them on the basis of the cost of the service or the value of the service to the shipper. If my associates had used their formula in the first instance to revise the rates charged and thus ascertain the amount that should have been received on these shipments state and interstate, and then

further applied the formula, the accuracy of their result would have depended upon whether their formula was correct or otherwise. If, in ascertaining the value of the use, consideration must be given to the tonnage carried under reasonable and proper rates, the conclusion reached cannot be correct for the reason that their formula has been applied to a consideration given, not to reasonable rates, but, as the findings show to in many instances grossly unreasonable rates and charges.

When we bear in mind the object of the provision of the statute making it incumbent upon the Commission to make this division of value, namely, to ascertain the proportionate value upon which the road is entitled to earn a return from state traffic it must be apparent that the same general rules must apply in making such division as would be used in dividing the value of any plant or enterprise used for a dual purpose. A manufacturer uses his plant for working up a by-product in connection with his general business. A farm is used for general farming and for dairy purposes and we will assume that conditions are such that both lines must be carried on. In either case the proprietor desires to keep a separate set of books and in opening same it is necessary to charge to capital invested a proportionate amount of the total investment. How would it be done? In the case of the farmer a field is used for raising a crop and before and after the crop it is used for pasture. The same barn is used to house his cattle and store his crop and the same team plows the field and hauls the milk to the shipping depot. The house shelters the laborers engaged in each line of employment and they are fed at a common table. It may be impossible to tell with mathematical accuracy the exact cost expended in either line, but it can be approximated with reasonable certainty. The revenue can be accurately ascertained. The gross revenue from the dairy business may greatly exceed the gross receipts from the farm, but the operating expenses may be so heavy that his net returns from the farm may double that from the dairy. His total investment is \$10,000.00; being of a philanthropic turn he determines that a 6% return is all that he should make on his investment. What would happen if he would divide the value of his plant on any other theory than what the net returns should be? If in case the cost of running the dairy is greater than that connected with the farm he divides his value \$6,000.00 for dairy and \$4,000.00 for farm and then sells his farm products at such a reduced price that will net him only \$4,000.00 and he can only receive a return by reason of competition on other causes, from his dairy on \$4,000.00. He has surely lost a return on \$2,000.00 and it is due to his manner of making the division. No mystery surrounds a division of railroad property. Expert evidence is necessary and was used to ascertain the proper division of cost, of operating expenses, and revenue derived and the total value of the property, the movement of traffic, and its effect, but these facts being found a division does not depend upon expert knowledge and the application of rules and formulas familiar to experts only, but it is

ascertained by the good old fashioned rule of subtracting your operating expenses from your gross receipts in each case thus ascertaining your net returns from each class of business and the relation such net returns bear to each other is the relative value of the use to which the property is put. The majority opinion says: "An objection to using actual net returns as a basis of division is the fact that such returns are based upon the rates charged. Should a subsequent determination of the reasonableness of rates result in a material change in the schedule of rates the net returns would be directly affected, entirely changing the division thus rendering unstable the very foundation for determining such reasonableness of rates."

The language of Justice Brewer in *Chicago & N. W. Ry. Co. vs. Dey et al.*, 35 Fed Rep. 866, is so apt I quote it: "It is stated that it cannot be determined in advance what the effect of a reduction in rates will be. Often times it increases business. Who can say that it will not in the present case so increase the volume of business as to make it remunerative, even more so than at present. But speculations as to the future are no guides for judicial action. Courts determine rights upon existing facts. Of course there is always a possibility of the future. Good crops may increase the transportation, business and poor crops reduce, high or low rates may likewise effect; but the only fair judicial test is to apply the rates to the business that has been done in the past and see whether upon that basis such rates will be remunerative, or compel the transaction of business at a loss."

My associates also state as a reason for their division, "That a portion of the schedule of interstate rates applicable to this state might yield unremunerative returns, while the entire schedule of interstate rates would yield reasonable returns; then the burden of unremunerative interstate rates within the state would be thrown on the state traffic." Justice Brewer answers this contention as follows: "Again it is stated that this complainant road runs through other states; these states may impose no schedule of rates, part of its business is interstate and only Congress can limit that; so that from the business elsewhere revenues may be earned which will enable it to make up any deficiency in this state. But the invalidity of this schedule [division] does not depend upon legislation or action elsewhere. If this schedule [division] may be put in force here and a similar one may be in Illinois, Minnesota and other states through which the company's road runs. For some purposes its property in this state is separate and distinct from its property elsewhere and out of this property within this state it is entitled to receive compensation. Robbing Peter to pay Paul has never been judicially sanctioned."

I will ask my associates how they will apply this schedule to a road like the Tacoma Eastern, the entire line being in the state of Washington, under the following assumed state of facts, not unreasonable to contemplate. From its report it appears that 96% of its tonnage is forest products. Let us assume that these forest products are manufactured along the line of its road; that the market is St. Paul and

east; that it is able to make traffic arrangements with one of the transcontinental roads by which its proportion of the through rate pays it but a trifle in excess of the cost of service. We will assume that the rate charged is only one-third of the average rate, and that the cost of service is one-half of the average cost of service; my associates would therefore find the value of the property as follows: 96 multiplied by one-third multiplied by one-half equals 16, interstate use; 4 multiplied by 1, multiplied by 1 equals 4, state use. The relative relation interstate and state is as 16 to 4.

If the value of the property is \$5,000,000.00 the Tacoma Eastern should make from its interstate business a return on \$4,000,000.00 and from state business a return on \$1,000,000.00. Here we would be confronted with the fact that it would be impossible for it to make a dollar return on its interstate business and from its state business it would be limited to a return on \$1,000,000.00, although it had \$5,000,000.00 invested and, although the traffic arrangements which it made with the transcontinental road ought to be of advantage both to it and the community that it was serving.

The majority opinion errs wherein it says "The theory (of net returns) involves the proposition that rates should be based not on the cost of service but on what the traffic will bear and move." It does involve a consideration of that element, it also involves the cost of service to the carrier, the value of the service to the shipper, competition, the density of traffic of the particular commodity under consideration, the effect upon the public as well as the railroads and every element that the evidence shows should have a bearing in the particular case. It simply says that it cannot be based on cost of service alone, or any other single element which may be very proper for consideration.

For the foregoing reasons I find myself unable to agree with the majority of the commission in the conclusion reached and have felt it my duty to reach the conclusion above set out.

H. A. FAIRCHILD,
Chairman of Commission.

EXHIBIT A.

Is a map annexed to original findings and reproduced only on certified copies showing in red the tide lands owned by the Great Northern lying south of Seattle boulevard and east of Fourth avenue.

EXHIBIT B.

Is a map annexed to original findings and reproduced only on certified copies showing commercial property of the Great Northern at Smith's Cove.

Exhibit C.

GREAT NORTHERN RAILWAY COMPANY.

Classification of Train, Engine and Car Miles, and Rules for Apportioning Operating Expenses to Accounting Divisions.

Taking Effect July 1, 1907.

CLASSIFICATION OF TRAIN MILES.

Revenue Service.

1. Freight

Includes miles run by revenue-earning trains to transport freight, which do not regularly include a car or cars devoted exclusively or principally to revenue passenger business; also miles run by trains consisting of empty freight cars and of trains consisting of an engine and a caboose running light between terminal stations on account of unbalanced traffic or other causes. When milk, express, baggage or other cars are hauled in a freight train and their earnings are classed as freight earnings, the miles of the train should be considered as freight train miles. Freight trains that regularly haul no passenger service equipment, but transport passengers in a caboose should be classed as freight trains, as should also freight trains temporarily using a passenger car in place of a caboose.

2. Mixed

Includes miles run by revenue-earning trains to transport both passengers and freight in cars, each of which is devoted exclusively to either passenger business or freight business.

NOTE—Mileage of Mixed Trains is to be apportioned one-fourth to "Passenger" and three-fourths to "Freight."

3. Passenger

Includes miles run by revenue-earning trains to transport passengers, baggage, mail and express, also miles run by trains consisting of deadhead passenger equipment. When one or more cars other than regular passenger-train cars, such as milk cars, cabooses deadheaded back, etc., are hauled in a passenger train, the miles run by that train should be considered as passenger train miles.

4. Special Service

Includes miles run by revenue-earning trains, such as chartered trains, paid for either on the basis of a rate per mile run or a lump sum for the train; circus and theatrical trains run under contracts

calling for payment of specified amounts for transportation between designated stations; chartered trains for the Federal or State Governments, carrying troops, munitions of war, camp outfits, etc.

NOTE—Mileage of Special Service Trains is to be apportioned to "Passenger" and "Freight," according to the class of service.

Non-Revenue Service.

Includes miles run by trains which are not revenue producing, such as:

(a) Of the Passenger Class: Pay-trains, official trains, inspection trains for Railway Commissioners, special trains run to convey fire apparatus for use in saving the company's property from destruction by fire and trains run to convey employees to and from work;

(b) Of the Freight Class: Material and supply trains;

(c) Of the Work Class: Construction trains, trains hauling gravel or other ballast, or engaged in bank widening, ballasting and other maintenance work; wrecking trains, repair trains, snow plows and flangers.

Rules for Computation of Train Miles.

1. Revenue Train Miles should be based on the actual distance run between terminals and computed from the official time-table or distance table, the same as for Passenger Miles, Ton Miles and Car Miles.

2. Revenue Passenger trains and Revenue Mixed Trains may incidentally carry private cars, official cars, work or service cars, or cars of related classes; and Revenue Freight Trains may incidentally carry cars containing railway material and supplies, or other freight which does not earn revenue; but whole trains of such cars should be regarded as non-revenue trains and classed accordingly.

3. Non-Revenue Train Miles should be based on the actual distance run between terminals. When work trains are run between terminals and not ordered to work at some specified point or within specified working limits, they should be allowed the actual miles run, the same as any other class of trains. When ordered to run to a certain point to work at that point or within specified working limits, they should be allowed the actual miles made while under running orders and in addition an arbitrary mileage of six miles per hour for the time working at the point or within the working limits named.

4. Each train and each section of a train run by a separate train crew, should be considered a separate train, whether hauled by one or more locomotives for either the whole distance or a part of the distance between the train terminals. There should be nothing added to this distance to cover running from roundhouse to terminal, doubling hills, running for water, switching or other work at way stations, or for the service of helper or pusher engines or the extra engines on double or triple-head trains.

5. Mileage of trains detoured over foreign roads when hauled by the engines and handled by the crews of the home company should

be computed on the basis of miles actually run and classied by the detouring line in its train mileage in accordance with the service performed.

CLASSIFICATION OF LOCOMOTIVE MILES.

Revenue Service.

1. Freight.

Includes miles run by locomotives between terminals or stations with freight trains.

NOTE.—The mileage of locomotives hauling cabooses only, either for the purpose of hauling traffic or in returning after delivering traffic moving in opposite directions, should be included in "Freight—Light."

2. Freight—Helping.

Includes miles run by locomotives while assisting freight trains either as pushers or as double-headers; also miles run while hauling the second cut of a freight train doubled over grades.

3. Freight—Light.

Includes miles run by locomotives between terminals or stations, with or without cabooses, going for or returning from service designated in No. 1; miles run by light locomotives going to or returning from assisting freight trains, as pushers or double-headers; miles run light returning to train after having hauled the first cut of a freight train doubled over grades; miles run light by locomotives of a freight train to and from next coaling station or water tank for coal or water; miles run light to pick up or assist a freight train at stations between train terminals; miles run to pick up and haul dead freight train locomotives into terminals; also miles run by locomotives coming from or going to enginehouses or turntables from freight-train service, provided no miles will be allowed for this latter service if the distance be one-half mile or less in one direction.

4. Mixed.

Includes miles run by locomotives between terminals or stations with mixed trains.

5. Mixed—Helping.

Includes miles run by locomotives while assisting mixed trains either as pushers or double-headers; also the miles run while hauling the second cut of a mixed train doubled over grades.

6. Mixed—Light.

Includes miles run by locomotives between terminals or stations, with or without cabooses or passenger-train cars, going for or returning from service designated in No. 4; miles run by light locomotives going to or returning from assisting mixed trains, as pushers or double-headers; miles run light returning to train after having hauled the first cut of a mixed train doubled over grades; miles run light by mixed train locomotives to and from the next coaling station or water tank for coal or water; miles run light to pick up or assist a mixed

train at stations between train terminals; miles run to pick up and haul dead locomotives from mixed trains into terminals; also miles run by locomotives coming from or going to enginehouses or turntables from mixed-train service, provided no miles will be allowed for this latter service if the distance be one-half mile or less in one direction.

NOTE.—Mixed Locomotive Miles is to be apportioned one-fourth to "Passenger" and three-fourths to "Freight."

7. Passenger.

Includes miles run by locomotives between terminals or stations with passenger, mail and express trains.

8. Passenger—Helping.

Includes miles run by locomotives while assisting passenger, mail and express trains either as pushers or double-headers.

9. Passenger—Light.

Includes miles run by locomotives going for or returning from service designated in No. 7; miles run by light locomotives going to or returning from assisting passenger trains, as pushers or double-headers; miles run light by locomotives of a passenger train to and from the next coaling station or water tank, for coal or water; miles run light to pick up or assist a passenger train at stations between train terminals; miles run to pick up and haul dead passenger-train locomotives into terminals; also miles run by locomotives coming from or going to enginehouses or turntables from passenger-train service, provided no miles will be allowed for this latter service if the distance be one-half mile or less in one direction.

10. Special Service.

Includes miles run by locomotives in special revenue service, such as locomotives hauling chartered trains, paid for either on the basis of a rate per mile run or a lump sum for the train; circus and theatrical trains run under contracts calling for payments of specified amounts for transportation between designated stations; chartered trains for the Federal or State Governments, carrying troops, munitions of war, camp outfits, etc.

11. Special Service—Helping.

Includes miles run while assisting special service trains as defined in No. 10, either as pushers or double-headers; also the miles run while hauling the second cut of a special service train doubled over grades.

12. Special Service—Light.

Includes miles run by locomotives between terminals or stations, with or without cabooses or passenger-train cars, going for or returning from service designated in No. 10; miles run by light locomotives going to or returning from assisting special service trains, as pushers or double-headers; miles run light returning to train after having hauled the first cut of a special service train doubled over grades; miles run light by locomotives of special service trains to and from the

next coaling station or water tank, for coal or water; miles run light to pick up or assist a special service train at stations between train terminals, miles run to pick up and haul dead locomotives from special service trains into terminals; also miles run by locomotives coming from or going to enginehouses or turntables from special service trains, provided no miles will be allowed for this latter service if the distance be one-half mile or less in one direction.

NOTE.—Special Service Locomotive Miles is to be apportioned to "Passenger" and "Freight," according to the class of service.

13. Switching.

Includes miles allowed to locomotives while switching in yards (but not locomotives switching exclusively at shops for shop purposes), and allowed train locomotives for performing switching service at terminals or way stations. Switching miles to be computed at rate of six miles per hour for the actual time engaged in such service in excess of one hour at any one station.

Miles run by switch locomotives helping trains out of terminals will be treated as "Freight—Helping," "Passenger—Helping," etc., according to the class of the train helped. The light miles run by switch locomotives returning to the yard after such helping service will be treated as "Freight—Light," "Passenger—Light," etc., according to the class of the train helped.

NOTE.—Switching locomotive miles is to be apportioned to "Passenger" and "Freight" according to the class of service.

Non-Revenue Service.

Includes miles run by locomotives in the different classes of service described under "Non-Revenue Service Train Miles," and, in addition, trial trips of locomotives, to be computed as follows:

(a) In the case of trains of the freight class or of the passenger class, and for trial trips of locomotives, the actual miles run by the locomotives.

(b) In case of trains of the work class, when orders are given to a work train to run to a certain point, work between certain limits, and then return, the actual time card mileage will be allowed between points named in running order, and, in addition, six miles per hour for time held between working limits. Work locomotives employed for switching at shops for shop purposes, for spotting cars in gravel pits, working with pile drivers, etc., should be allowed a mileage of six miles per hour for the actual time in service.

Rules for Computation of Locomotive Miles.

1. All locomotive miles made in hauling trains, except in Helping and Work Train Service, should be based on the actual distance run between terminals, to be computed from the official time-tables, or distance-table, as prescribed for Train Miles.

2. Helping miles of locomotives should be based on the actual distance made with trains in helping service or in doubling hills.

3. Work train locomotive miles should be arrived at as prescribed for Work Train Miles.

4. Light locomotive miles should be based on the actual distance locomotives are run light, or with only a caboose for the entire distance between terminals.

CLASSIFICATION OF CAR MILES.

Revenue Service.

Freight.

1. Loaded.

Includes miles run by all loaded freight cars in freight service.

2. Empty.

Includes miles run by all empty freight cars in freight service.

3. Caboose.

Includes miles run by caboose cars in freight service.

Passenger.

4. Passenger Coaches.

Includes miles run by home and foreign passenger coaches, combinations of passenger and baggage, passenger and mail and passenger and express cars, chair and club cars, either in service or deadhead.

5. Sleeping, Parlor and Observation Cars.

Includes miles run by home and foreign sleeping, buffet, parlor and observation cars, either in service or deadhead.

6. Dining Cars.

Includes miles run by home and foreign dining, cafe and other cars devoted exclusively to the serving of meals or other refreshments, either in service or deadhead.

7. Other Passenger Train Cars.

Includes miles run by home and foreign baggage, combination baggage and express and combinations of baggage, mail, postal and express cars; by home and foreign mail, postal and express cars; by business cars and by milk cars in passenger trains; either in service or deadhead.

Special Service.

8. Freight—loaded.

9. Freight—empty.

10. Caboose.

11. Passenger Coaches.

12. Sleeping, Parlor and Observation Cars.

13. Dining Cars.

14. Other Passenger Train Cars.

Includes miles run by the foregoing cars under their appropriate classes, in special revenue service as defined in the Classification of Train Miles.

Non-Revenue Service.

Includes miles run by cars in non-revenue trains as defined in the Classification of Train Miles, and as subdivided above under the head of "Special Service," items 8, 9, 10, 11, 12, 13 and 14.

RULES FOR APPORTIONING OPERATING EXPENSES TO ACCOUNTING DIVISIONS.

Note "A."—The term "Accounting Division" covers not only the divisions established by the Company for its own purposes but the further subdivisions of these when the line involved runs in more than one state, necessary in the preparation of reports to the various states.

Note "B."—By "Track Mileage" is meant the mileage of main, second, third and fourth tracks, yard, passing and spur tracks, sidings and wyes. The mileage at the close of the previous fiscal year is to be used subject to revision on account of the addition during the year of new main, second, third or fourth tracks with their yards, sidings and passing tracks. The addition during the year of yard, passing and spur tracks and sidings not laid in connection with new main tracks, or similar tracks taken up, need not be considered until the revised mileage for a fiscal year is used.

Note "C."—When in making the apportionment it is impracticable to use current train, car or engine mileage, such figures for the preceding month will be used.

Maintenance of Way and Structures.

Under the general heading "Maintenance of Way and Structures," all charges to the following named primary accounts can be localized and should be apportioned to the accounting divisions on which they occur, viz.:•

Ballast.

Ties.

Rails.

Other Track Material.

Roadway and Track.

Tunnels.

Bridges, Trestles and Culverts.

Over and Under Grade Crossings.

Grade Crossings, Fences, Cattle Guards and Signs.

Snow and Sand Fences and Snow Sheds.

Signal and Interlocking Plants.

(Note.—Repairs should be apportioned according to the location of the tower.)

Telegraph and Telephone Lines.

Buildings, Fixtures and Grounds.

Docks and Wharves.

Maintaining Joint Tracks, Yards and Other Facilities—Dr.

Maintaining Joint Tracks, Yards and Other Facilities—Cr.

Charges to the following named primary accounts can not be entirely localized, and should be apportioned as follows:

Superintendence.

Charges to this account should be localized in so far as the duties of those officers are local to an accounting division, and similar expenses of officers having jurisdiction over more than one accounting division should be apportioned on the basis of track mileage over which they have jurisdiction.

Removal of Snow, Sand and Ice.

The cost or expense of removal of snow, sand and ice should, as far as possible, be located to accounting divisions. Any charges that can not be so located should be apportioned on the basis of track mileage of the territory involved.

Roadway Tools and Supplies.

The expenditure should be localized as far as possible. Such expenditures as can not be localized should be apportioned on the basis of cost of labor expended on localized work done in the current month by the gangs to which such tools and supplies are furnished.

Work Equipment—Repairs.

Running Repairs should be localized as much as possible. Such expenditures as can not be allotted to one Accounting Division, including General Repairs, should be apportioned on the basis of track mileage of the entire line.

Note.—The cost of repairing damages caused by accidents should be localized to the extent of the estimated damage done, to be determined by the officer in charge of equipment.

Work Equipment—Renewals.

Charges should be apportioned on the basis of track mileage of the entire line.

Note.—The cost incident to replacement of work equipment (less depreciation written off and salvage) taken out of service on account of accidents, should be localized to the extent of the estimated damage done, to be determined by the officer in charge of equipment.

Work Equipment—Depreciation.

Charges should be apportioned on the basis of the track mileage of the entire line.

Injuries to Persons.

Charges to this account should be localized as far as possible; and charges that can not be localized should be apportioned on the basis of track mileage of the territory involved.

Stationery and Printing.

The cost of stationery and printing used for maintenance of way and structures purposes should be apportioned on the basis of track mileage maintained.

Insurance.

Premiums for insurance on maintenance of way and structures should be localized; except upon work equipment, which should be apportioned on basis of track mileage maintained.

Other Expenses.

Charges should be localized as far as possible; unlocalized expenses should be apportioned on the basis of track mileage affected.

Maintenance of Equipment.

Under the general heading "Maintenance of Equipment," all charges to the following named primary accounts can be localized and should be apportioned to the Accounting Division on which located:

Maintaining Joint Equipment at Terminals—Dr.

Maintaining Joint Equipment at Terminals—Cr.

Charges to the following accounts can not be entirely localized, and should be apportioned as follows:

Superintendence.

Charges should be localized in so far as the duties of those officers are local to an accounting division; similar expenses of officers having jurisdiction over more than one accounting division should be apportioned on the basis of total revenue service engine miles over which they have jurisdiction.

Steam Locomotives—Repairs.

The cost of Running Repairs should be apportioned on the basis of the mileage of the individual locomotives in the current month and the cost of General Repairs should be apportioned on the basis of the mileage of the individual locomotives since the last General Repairs. The cost of repairing damages caused by accident should be localized to the extent of the damage done, to be determined by the officer in charge of equipment. Charges that can not be assigned to individual locomotives should be apportioned on the basis of the total revenue service engine miles of the current month.

Steam Locomotives—Renewals.

Cost of Locomotive (less depreciation written off and salvage) taken out of service on account of accidents, should be localized to the extent of the estimated damage done, to be determined by the officer in charge of equipment. Other charges should be apportioned on the basis of the total revenue service engine miles for the preceding fiscal year.

Steam Locomotives—Depreciation.

The monthly Depreciation should be apportioned on the basis of the total revenue service engine miles for the current month.

Passenger Train Cars—Repairs.**Freight Train Cars—Repairs.**

The cost of repairing passenger and freight cars should be apportioned on the basis of the mileage of such cars, respectively, of the

current month, except in cases of damage by accidents, in which event, the estimated damage done, to be determined by the officer in charge of equipment, should be localized to the Accounting Division on which the damage occurred.

Passenger Train Cars—Renewals.

Freight Train Cars—Renewals.

The cost incident to replacement of freight, passenger and dining cars (less depreciation written off and salvage) retired from service on account of accident should be localized to the extent of the estimated damage done, to be determined by the officer in charge of equipment. Other charges on this account should be apportioned on the basis of the mileage of passenger, freight and dining cars, respectively, for the preceding fiscal year.

Passenger Train Cars—Depreciation.

Freight Train Cars—Depreciation.

Charges to these accounts should be apportioned on the basis of the mileage of passenger, freight and dining-cars, respectively, for the current month.

Shop Machinery and Tools.

If a shop is under the charge of a territorial superintendent, the expenditures should be apportioned over that superintendent's territory on basis of Revenue Train Mileage for the current month.

When the operations of the shop are applicable to the entire road, the expenditures should be apportioned on the basis of Revenue Train Mileage of the whole road.

Injuries to Persons.

Charges to this account should be localized by shops as far as possible and should be apportioned on the same basis as charges for machinery and tools at the shop. Charges that can not be localized should be apportioned on basis of total revenue train mileage for the current month of the territory involved.

Stationery and Printing.

The cost should be apportioned on the basis of the total revenue train mileage for the current month.

Insurance.

Premiums for insurance of equipment should be apportioned to "Locomotives, Passenger Train Cars, Freight Train Cars" and "Floating Equipment," and the amount allotted to each class of rolling stock should be apportioned by Accounting Divisions on the basis of the mileage of that class for the current month. In the case of Floating Equipment, charges should be apportioned equally to the accounting divisions involved.

Other Expenses.

Charges should be localized as far as possible. Unlocalized expenses should be apportioned on the basis of the total revenue train mileage of the current month.

Equipment Borrowed—Dr.

Charges on account of freight cars should be apportioned on basis of total freight car mileage for the current month. Charges on account of passenger cars should be apportioned on the basis of total passenger car mileage for current month. Charges on account of locomotives and work cars should be apportioned on the basis of total revenue service engine mileage for the current month.

Equipment Loaned—Dr.

Credits on account of freight cars should be apportioned on basis of total freight car mileage for the current month. Credits on account of passenger cars should be apportioned on the basis of total passenger car mileage for the current month. Credits on account of locomotives and work cars should be apportioned on the basis of total revenue service engine mileage for the current month.

Traffic Expenses.

The primary accounts incident to traffic expenses chargeable to freight traffic should be apportioned on basis of revenue freight train mileage, those chargeable to passenger traffic on basis of revenue passenger train mileage, and those not naturally chargeable to either passenger or freight, or which may be common to both, on basis of the total revenue train mileage, for the current month.

Transportation Expenses.

Under the general heading "Transportation Expenses" all charges to the following named primary accounts can be localized and should be apportioned to the accounting divisions on which they occur, viz.:

Station Employees.

Yard Masters and their Clerks.

Yard Conductors and Brakemen.

Yard Switch and Signal Tenders.

Yard Supplies and Expenses.

Yard Enginemen.

Enginehouse Expenses—Yard (See Enginehouse Expenses—Road).

Fuel for Yard Locomotives.

Water for Yard Locomotives.

Lubricants for Yard Locomotives.

Other Supplies for Yard Locomotives.

Operating Joint Yards and Terminals—Dr.

Operating Joint Yards and Terminals—Cr.

Water for Road Locomotives.

Interlocking, Block and Other Signals—Operation.

(Note.—Should be apportioned according to location of tower.)

Crossing Flagmen and Gatemen.

Draw Bridge Operation.

(Note.—Should be apportioned equally to Divisions.)

Clearing Wrecks.

Operating Joint Tracks—Dr.

Operating Joint Tracks—Cr.

Charges to the following named primary accounts can not be entirely localized and should be apportioned as follows:

Superintendence.

Charges should be localized in so far as the duties of the officers are local to a division; similar expenses of officers having jurisdiction over more than one division should be apportioned on the basis of total revenue train mileage for the current month.

Dispatching Trains.

When the jurisdiction of any train dispatching office is confined to one Accounting Division, the expenses of that office should be so charged, but when the jurisdiction extends over two or more Accounting Divisions, the apportionment should be on basis of total revenue train mileage for the current month.

Weighing and Car Service Associations.

The expenses of Weighing Associations and Inspection Bureaus should be localized so far as possible on the basis of the location of the employees of such Associations and Bureaus; the unlocalized expenses should be apportioned on the basis of the localized expenses. The expenses for car service associations should be apportioned on the basis of the total track mileage on June 30 preceding, within the territory over which such Car Service Associations has jurisdiction.

Station Supplies and Expenses.

Charges should be localized as much as possible. Cost of items that can not be allocated to accounting divisions (such as car seals for general distribution to freight stations) should be apportioned on the basis of train mileage for the current month.

Road Enginemen.

The wages paid road enginemen should be localized as to engine runs. When one run covers two or more accounting divisions the expense of that run should be apportioned to divisions on the basis of the actual mileage of that run on each.

Enginehouse Expenses—Road.

The expenses chargeable to Road Locomotives should be localized as to engine runs; if a run covers two or more accounting divisions the expense should be apportioned upon the actual mileage of that run embraced in each accounting division.

Fuel for Road Locomotives.

Lubricants for Road Locomotives.

Other Supplies for Road Locomotives.

The cost of fuel, lubricants and other supplies for road locomotives should be apportioned on the basis of the mileage of the individual locomotives in the current month. Charges that can not be assigned

to individual locomotives, such as sand, will be apportioned on the basis of the total revenue service engine miles for the current month.

Road Trainmen.

The wages paid road trainmen should be localized as to train runs; when one run covers two or more accounting divisions, the expense of that run should be apportioned on the basis of the actual mileage on each division in the current month.

Train Supplies and Expenses.

The cost of train supplies and expenses should be apportioned on the basis of revenue passenger, freight and mixed train mileage (according to the class of service involved) of the current month.

Telegraph and Telephone—Operation.

Charges to this account should be localized as far as possible. Charges which can not be localized should be apportioned on basis of total revenue train mileage of current month.

Stationery and Printing.

The cost should be apportioned on basis of total revenue train mileage for the current month.

Insurance.

Premiums for insurance incidental to transportation expenses should be localized as far as possible; unlocalized expenses should be apportioned on basis of total revenue train mileage for the current month.

Other Expenses.

Charges should be localized as far as possible; expenses which can not be assigned to an individual accounting division should be apportioned on basis of total revenue mileage for the current month.

Loss and Damage—Freight and Baggage.

Charges to Loss and Damage—Freight and Baggage, should be localized as far as known. Unlocated Loss and Damage should be apportioned on the basis of road mileage over which the particular shipment was consigned. Pay and expenses of adjusters should be apportioned on basis of the total revenue freight or passenger train mileage, respectively, for the current month, of the accounting division involved.

Damage to Property.

Damage to Stock on Right of Way.

Injuries to Persons.

Charges to these accounts should be localized as far as possible; unlocalized items should be apportioned on the basis of the total revenue train mileage for the current month of the accounting divisions involved.

General Expenses.

Under the general heading "General Expenses" all charges to the following named primary accounts can be localized and should be apportioned to the accounting divisions in which they occur, viz.:

General Administration Joint Tracks, Yards and Terminals—Dr.

General Administration Joint Tracks, Yards and Terminals—Cr.

Charges to the following named primary accounts can not be entirely localized and should be apportioned to accounting divisions, as follows:

Salaries and Expenses of General Officers.

Salaries and Expenses of Clerks and Attendants.

General Office Supplies and Expenses.

Insurance.

Stationery and Printing.

Charges to these accounts should be apportioned to the accounting divisions on the basis of total train mileage for the current month.

Law Expenses.

Law expenses should be localized as far as possible. When such expenses relate to two or more accounting divisions they should be apportioned on the basis of total revenue train mileage for the current month.

Relief Department Expenses.

Relief department expenses should be apportioned throughout each fiscal year on basis of number of relief department members located in each accounting division on the 30th day of June preceding.

Other Expenses.

Charges should be localized as far as possible. Unlocalized expenses should be apportioned on the basis of the total revenue train mileage for the current month.

FINDINGS OF FACT APPLICABLE TO THE OREGON RAILROAD & NAVIGATION COMPANY.

Finding No. 1.

That the Oregon Railroad & Navigation Company is a corporation organized and existing under and by virtue of the laws of the state of Oregon and is the owner and is engaged in operating a line or lines of railroad extending through Oregon, Washington and into Idaho and is engaged as a common carrier in the carriage of freight and passengers for hire. That said road owns and operates 882.34 miles, 262.21 miles of which is within the state of Washington. That in addition thereto the said road operates the Columbia & Palouse Railroad, having a mileage of 144.80 miles, 142.44 miles of which is within the state of Washington; the Walla Walla & Columbia River Railroad, having a mileage of 35.52 miles, 30.18 miles of which is within the state of Washington; the Snake River Valley Railroad, with a mileage of 65.85 miles, all of which is within the state of Washington; the Columbia & Southern Railroad Company, with a mileage of 69.46 miles, and the Columbia River & Oregon Central Railroad Company, with a mileage of 45.31 miles—no portion of said last two mentioned lines being within the state of Washington.

The said railway company, in conjunction with the Northern Pacific Railway Company, operate the Northern Pacific Terminal Company under lease, having a mileage of 2.54 miles, none of which is in the state of Washington.

Making a total mileage operated by said road of 1,245.82 miles, 500.68 miles of which is within the state of Washington. That the main line of said road within the state of Washington extends from the Oregon-Washington boundary line near the Columbia river northerly to Spokane, with numerous branch lines connected therewith, some of which branch lines extend into the state of Idaho, and the main line of the said O. R. & N. Co. extends from a point near the Washington-Oregon boundary westerly to Portland, Oregon, and easterly to Huntington, Oregon.

That in the year 1893 the lines of the Oregon Railway & Navigation Company defaulted in the payment of their fixed charges and a receiver for the said lines was appointed and the said lines remained in the hands of a receiver until August 17, 1896, when said corporation was reorganized under the name of the Oregon Railroad & Navigation Company, the holders of the outstanding bonds sur-

rendering the same and accepting in lieu mortgage bonds of the reorganized company, and said property was purchased at foreclosure sale by the Oregon Railroad & Navigation Company.

That a more detailed statement of the capitalization of said company is hereinafter set out.

No. 2.

That that portion of the main track and main line of the Oregon Railroad & Navigation Company extending from the Oregon-Washington boundary, near the Columbia river to Wallula, and consisting of 6.1 miles, was constructed by the Oregon Railway & Navigation Company about the year 1881; that in the construction of said line, in its present condition, exclusive of the sums chargeable to betterments and improvements, the Oregon Railway & Navigation Company expended the sum of \$190,928.39, and that there has been charged to betterments and improvements on said line the sum of \$18,605.07, making a total expenditure on said portion of said line as shown by the records and books of said company, amounting to the sum of \$209,533.46. That in order to reproduce the grading of said road in its present condition it would be necessary to move 48,562 cubic yards of earth a distance of not to exceed 300 feet, 31,105 cubic yards of solid rock a distance of not to exceed 300 feet, and of the quantities above mentioned it would be necessary to move an equivalent 25,240 cubic yards a distance of 100 feet in excess of the 300 feet free haul allowance.

It would be necessary to place 1,838 cubic yards of riprap.

That to produce the bridges, trestles and culverts of said line it would be necessary to construct 64 lineal feet of pile bridges, and steel truss bridge No. 221, as now existing across the Walla Walla river, said bridge being a through Pratt truss, 175 feet in length, containing two concrete abutments necessitating an excavation above water of 239.5 cubic yards, of 43.4 cubic yards below water, the placing of 3.56 cubic yards of cut stone and 282.5 cubic yards of concrete masonry requiring 418,542 pounds of steel and 178 lineal feet of floor system, 759 feet board measure of lumber in wooden boxes, 30 cubic yards of stone masonry in culverts, 60 feet of 24-inch cast-iron pipe. That subsequent to the construction there has been 6,231 cubic yards of earth used in filling bridges and trestles, which is not included in the grading quantities mentioned above; that to reproduce said lines it would be necessary to lay 24,003 ties; 917.10 tons of steel rails, the same requiring 116,936 pounds of rail splices; 12,295 pounds of bolts, 51,528 pounds of spikes, 13,710 light tee plates, 1,520 rail braces and 1,100 pounds of nut locks. That for the purpose of ascertaining the cost of reproduction it is estimated that to reproduce new the frogs and switches on the line would cost in place the sum of \$2,312. That to reproduce the ballast on the said lines it would be necessary to ballast with earth 6.1 miles, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$600 per mile.

That to reproduce the line it would be necessary to lay 8.34 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$700 per mile.

That in order to reproduce the said line it would be necessary to place tie plates thereon, the labor for which is estimated for the purpose of ascertaining the cost of reproduction, to cost the sum of \$205.

That it would be necessary in order to reproduce the said line in its present condition to construct 12 miles of barbed wire fence. That the crossings, cattle guards and signs along the line would cost, at present prices, to reproduce the same new, the sum of \$431.24. That the interest of the Oregon Railroad & Navigation Company in the telegraph lines along the said line would cost to reproduce new the sum of \$184.46.

That the station buildings along the said line consist of a standard two-story station building at Wallula containing 8,861 square feet floor area, and for the purpose of ascertaining the cost of reproduction the furniture and fixtures therein are estimated to cost the sum of \$310.

No. 3.

That that portion of the main track and main line of the Oregon Railroad & Navigation Company extending from Wallula to Grange City, and being 65.9 miles in length, was constructed by the Snake River Valley Railroad Company about the year 1899, said Snake River Valley Railroad Company being a corporation organized and existing under and by virtue of the laws of the state of Oregon, having a capital stock of 10,000 shares of the par value of \$100 per share, making a total capitalization of \$1,000,000, of which \$750,000 worth has been issued and is now owned by the Oregon Railroad & Navigation Company; that said Snake River Valley Railroad Company was a subsidiary company of the Oregon Railroad & Navigation Company; that the Oregon Railroad & Navigation Company advanced from its treasury the funds necessary to construct the said line. Since the same was constructed said line has been operated by the Oregon Railroad & Navigation Company; that the total amount expended by the Snake River Valley Railroad Company and the Oregon Railroad & Navigation Company in the construction of said lines, and for betterments and improvements, down to the 30th day of June, 1907, was the sum of \$1,819,881.63; that on the 15th day of June, 1907, the said railroad company authorized an issue of \$2,000,000 worth of bonds, \$1,500,000 of which bonds were issued and delivered to the Oregon Railroad & Navigation Company, which now own said bonds.

That in order to reproduce the grading on said road, in its present condition, it would be necessary to move 1,814,849 cubic yards of earth a distance of not to exceed 300 feet, 60,063 cubic yards of loose rock a distance of not to exceed 300 feet, 395,100 cubic yards of solid rock a distance of not to exceed 300 feet, 376,308 cubic yards of

cemented gravel a distance of not to exceed 300 feet, 214,408 cubic yards of shell rock a distance of not to exceed 300 feet, 182,994 cubic yards of solid rock borrow a distance of not to exceed 300 feet, and of the quantities above mentioned it would be necessary to move an equivalent of 1,550,586 cubic yards a distance of 100 feet in excess of the said 300-foot free haul allowance. It would be necessary to place 108,450 cubic yards of riprap, requiring 1,226 cubic yards of earth excavation. That along said line there is now 12,804 lineal feet of sidetrack, the grading for which is not included in the grading quantities above mentioned, which grading for the purpose of ascertaining the cost of reproduction is estimated at a cost of 40 cents per lineal foot; that to reproduce the line in its present condition it would be necessary to construct 1,993 lineal feet of timber-lined tunnels, requiring 1,993 lineal feet of tunnel excavation, 5,413 cubic yards of tunnel enlargements, 728,090 feet board measure of timber, and 12,549 pounds of iron.

That to reproduce bridges, trestles and culverts on said line it would be necessary to construct 1,241 lineal feet of pile bridges and 172 lineal feet of frame trestles, one pony Howe truss bridge 42 feet long, 836,525 feet board measure timber in culverts and wooden boxes, and 24 feet of 36-inch cast-iron pipe; that to reproduce said line, including side tracks, it would be necessary to lay 212,455 ties, 8,350.84 tons of steel rails, such steel rails requiring 1,164,009 pounds of splices, 113,101 pounds of bolts, 458,412 pounds of spikes, 4,420 rail braces, 142,370 light tie plates, and 11,920 pounds of nut locks, and frogs and switches, which for the purpose of ascertaining the cost of reproduction are estimated at a cost of \$5,440, in place. That to reproduce the ballast on said line it would be necessary to ballast with earth 65.87 miles, which for the purpose of reproduction is estimated to cost \$600 per mile. That to reproduce the line in its present condition it would be necessary to lay 72.39 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated at \$700 per mile. That in order to reproduce said line it would be necessary to lay tie plates, which for the purpose of ascertaining cost of reproduction, the labor therefor is estimated at \$2,136.

That it would be necessary in order to reproduce said line in its present condition to construct 115 miles of barbed wire fence, and 3 miles of sand fence.

That the crossings, cattle guards and signs along the line would cost at the present prices to reproduce new the sum of \$1,811.

That in order to reproduce said line in its present condition it would be necessary to install two train order signals, which for the purpose of reproduction are estimated to cost, in place, \$225 each.

That the interests of the Oregon Railroad & Navigation Company in the telegraph line along said line would cost to reproduce new the sum of \$1,988.61.

That the station buildings along said lines consist of 1,320 square feet floor area of Oregon Railroad & Navigation Company's standard

one-story frame station building. That the fixtures for said station buildings for the purpose of reproduction are estimated to cost \$68.

That in order to reproduce said line it would be necessary to construct water stations, which for the purpose of estimating the cost of reproduction are estimated to cost new \$7,231.75.

That the miscellaneous structures along said line consist of 6,071 square feet of floor area of O. R. & N. standard White section houses, 3,035 square feet floor area of Oregon Railroad & Navigation Company's standard Chinese section houses, 5,608 square feet floor area of tool, coal and miscellaneous sheds, 697 square feet of water closets, 896 square feet of oil, sand and pump houses, 8,200 square feet of miscellaneous platforms, 4,112 square feet of ice houses, 3 mail cranes, 420 lineal feet of track sheds and 60 water barrels.

No. 4.

That that part of the main line of the Oregon Railroad & Navigation Company in Washington extending from Riparia to La Crosse was constructed by the Oregon Railway & Navigation Company, the grading thereof being largely completed about the year 1883, such grading was abandoned and thereafter, about the year 1888, the said line was completed at a total cost down to the first day of June, 1907, including improvements and betterments, of \$931,261.50.

That in order to reproduce the grading on said line in its present condition it would be necessary to move 340,876 cubic yards of earth a distance of not to exceed 300 feet, 6,557 cubic yards of loose rock a distance of not to exceed 300 feet, 12,584 cubic yards of solid rock a distance of not to exceed 300 feet, 26,047 cubic yards cemented gravel a distance of not to exceed 300 feet, 2,000 cubic yards of boulder gravel a distance of not to exceed 300 feet, and of the quantities above mentioned it would be necessary to move an equivalent of 362,017 cubic yards a distance of 100 feet in excess of said 300 feet free haul allowance.

That it would be necessary to place 13,791 cubic yards of riprap.

That along said line there is now 7,663 lineal feet of side track, the grading for which is not included in the grading quantities above mentioned, the grading of which side tracks, for the purpose of ascertaining the cost of reproduction is estimated at a cost of 40 cents per lineal foot.

That in order to reproduce said line in its present condition, in addition to the grading quantities above set forth, it would be necessary to move and place for the purpose of bank widening 70,061 cubic yards of earth.

That to reproduce the bridges, trestles and culverts on said line it would be necessary to construct 224 lineal feet of pile bridges, 1,623 lineal feet of frame trestle and 450 lineal feet of combination pile and frame bridges; bridge A-0 crossing the Snake river being a through Pratt truss draw bridge, consisting of two 325 feet through

Pratt trusses, and one 352-foot draw span, 2 concrete abutments, and 3 concrete piers, it being necessary to excavate above water 1,210 cubic yards, to excavate below water 2,880 cubic yards, to place 3,503.13 cubic yards of concrete masonry, to place 2,539.62 cubic yards of cut stone, to place in superstructure 2,111,723 pounds of steel, to place in superstructure 3,335 pounds of cast iron; it would require for the caissons 706,630 feet board measure of timber, 114,986 pounds of iron, 70,063 pounds of steel cutting edges; it would require 75,000 pounds of equipments for the draw center 16,891 lineal feet of piling under piers, 1,009 lineal feet of floor system, 75,000 lbs. draw center equipment, and that it would cost for channeling, filling, riprapping and placing rock in crib \$14,070, the above unit not including any material for false work, said bridge being constructed at an actual cost of \$359,117.78; bridge A-10 consists of a 20-foot I beam with 2 concrete abutments, the construction of same requiring 214 cubic yards excavation above water, 99.8 cubic yards concrete masonry, 1.66 cubic yards cut stone, 11,733 pounds steel and 23 lineal feet floor system; bridge A-13 being a 50-foot deck plate girder, with 2 concrete abutments requiring an excavation above water of 2,076 cubic yards, an excavation below water of 566 cubic yards, the placing of 2,491.98 cubic yards of concrete masonry and 1.66 cubic yards of cut stone, and 42,169 pounds of steel, and 52 lineal feet of floor system, the said bridge for the purpose of reproduction being estimated at a cost of \$27,028.50; bridge A-5 being a 65-foot I plate girder with concrete abutments, the construction of same requiring 320 cubic yards excavation above water, 228.26 cubic yards concrete masonry, 1.66 yards cut stone, 104,605 pounds steel, and 68 lineal feet of floor system; bridge A-16 being a 65-foot deck plate girder, with 2 concrete abutments requiring 550 cubic yards of excavation above water, 650 cubic yards of excavation below water, 1,392.2 cubic yards of concrete masonry, 1.66 cubic yards of cut stone, 65,200 pounds of steel, 67 lineal feet of floor system, said bridge for the purpose of ascertaining the cost of reproduction is estimated to cost \$17,620.90; 28,168 feet board measure timber in culverts and wooden boxes, 48 feet of 12-inch cast iron pipe, 72 feet of 16-inch cast iron pipe, 534 feet of 18-inch cast iron pipe, 234 feet of 20-inch cast iron pipe, 1,044 feet of 24-inch cast iron pipe, 72 feet of 30-inch cast iron pipe, 54 feet of 36-inch cast iron pipe, 290 feet of 12-inch vitrified pipe, 296 feet of 15-inch vitrified pipe, 36 feet of 12-inch corrugated steel pipe, 114 feet of 18-inch corrugated steel pipe, and 42 feet of 24-inch corrugated steel pipe, and a concrete arch culvert requiring 100 cubic yards excavation, 140 cubic yards concrete and 16 cubic yards of paving. That subsequent to the construction there has been 984.92 yards of earth moved and used in filling bridges and trestles, which are not included in the grading quantities above mentioned.

That to reproduce said line, including side tracks, it would be necessary to lay 88,582 ties.

That to reproduce said line, including side tracks, it would be

necessary to lay 3,635.74 tons of steel rails; the said steel rails requiring 527,123 pounds of splices, 46,134 pounds of bolts, 190,565 pounds of spikes, 61,460 light tie plates, 4,184 rail braces, and 4,720 pounds of nut locks, and frogs and switches, which for the purpose of ascertaining the cost of reproduction are estimated at a cost of \$5,818, in place.

That to reproduce the ballast on said line it would be necessary to ballast with earth 24.4 miles, which for the purpose of reproducing is estimated to cost \$600 per mile. That to reproduce the line it would be necessary to lay 30.55 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$700 per mile.

That in order to reproduce the said line it would be necessary to lay tie plates, which for the purpose of reproduction the labor therefor is estimated at \$922. That in order to reproduce said line it would be necessary to construct 46 miles of barbed wire fence.

That the crossings, cattle guards, and sign posts along the line would cost at the present prices to reproduce new the sum of \$939.50.

That in order to reproduce the said line, in its present condition it would be necessary to install one train order signal, which for the purpose of reproduction is estimated to cost the sum of \$225.

That the interests of the Oregon Railroad & Navigation Company in the telegraph lines along the said line would cost to reproduce new the sum of \$736.51.

That the station buildings along said line consist of 1,540 square feet floor area of O. R. & N. standard two-story frame station, 192 square feet floor area of O. R. & N. standard one-story frame station, and 4,173 square feet of station platform, and the furniture and fixtures in said station for the purpose of reproduction is estimated to cost new the sum of \$429.

That in order to reproduce the said line in its present condition, it would be necessary to construct water stations along said line, which water stations, for the purpose of ascertaining the cost of reproduction, are estimated to cost the sum of \$6,838.

That the storage warehouses along said line consist of 5,000 square feet of floor area. That the miscellaneous structures along said line consist of 2,270 square feet of floor area of O. R. & N. standard White section houses, 1,342 square feet floor area of O. R. & N. standard Chinese section houses, 684 square feet floor area of offices and dwellings, 576 square feet floor area of tool, coal and miscellaneous sheds, 538 square feet of water closets, 308 square feet of oil, sand and pump houses, 4,000 square feet of miscellaneous platforms, 8,704 square feet of O. R. & N. standard stock yards, 4 mail cranes, and 91 water barrels.

No. 5.

That that portion of the main line track of the Oregon Railroad & Navigation Company extending from La Crosse to Colfax, a dis-

tance of 35.64 miles, and that portion of the branch line extending from La Crosse to Connell, and being 53.12 miles in length, constructed by the Columbia & Palouse Railroad Company about the year 1884, said Columbia & Palouse Railroad Company being a corporation having a capital stock of \$1,000,000 and having issued bonds of the amount of \$2,829,000, said company constructing the line as hereinafter set out.

That the total cost down to June 30, 1907, for constructing this said line from La Crosse to Colfax and from La Crosse to Connell was the sum \$1,549,898.22, including betterments and improvements.

That in order to reproduce the grading on said main line from La Crosse to Colfax it would be necessary to move 331,429 cubic yards of earth a distance of not to exceed 300 feet, 1,558 cubic yards of loose rock a distance of not to exceed 300 feet, 10,771 cubic yards of solid rock a distance of not to exceed 300 feet, and of the quantities above mentioned it would be necessary to move an equivalent of 343,758 cubic yards a distance of 100 feet in excess of the said 300 feet free haul allowance, it would be necessary to place 74 cubic yards of riprap.

That along said line from La Crosse to Colfax there is now 14,208 lineal feet of side track, the grading of which is not included in the grading quantities above mentioned, the grading of which side tracks for the purpose of ascertaining the cost of reproduction estimated at a cost of 40 cents per lineal foot.

That since the construction of said road between La Crosse and Colfax the banks have been widened and there has been moved and placed 68,966 cubic yards of material, which is not included in the grading quantities above mentioned.

That to reproduce the bridges, trestles and culverts on said main line from La Crosse to Colfax it would be necessary to construct 1,531 lineal feet of pile bridges and 208 lineal feet frame trestles, 17,936 feet board measure timber in culverts and wooden boxes, 270 feet of 18-inch cast iron pipe, 108 feet of 20-inch cast iron pipe, 636 feet of 24-inch cast iron pipe, 90 feet of 36-inch cast iron pipe, 30 feet of 10-inch vitrified pipe, 44 feet of 14-inch vitrified pipe, 72 feet of 12-inch corrugated steel pipe, 132 feet of 18-inch corrugated steel pipe, and 93,639 cubic yards of material moved and used in filling bridges and trestles, the same not being included in the grading quantities as shown above.

That to reproduce the said line from La Crosse to Colfax including the side tracks along the same it would be necessary to lay 118,317 ties.

That to reproduce the said line from La Crosse to Colfax, including side tracks, it would be necessary to lay 4,245.31 tons of steel rails, the same requiring 648,964 lbs. of splices, 56,750 lbs. of bolts, 254,924 lbs. of spikes, 39,600 heavy tie plates, 2,360 light tie plates, 16,446 rail braces and 5,400 lbs. of nut locks, and frogs and switches

which for the purpose of ascertaining the cost of reproduction are estimated to cost \$4,219.00, in place.

That to reproduce ballast on the said line from La Crosse to Colfax it would be necessary to ballast with earth 6.72 miles, which for the purpose of reproduction it is estimated to cost \$600 per mile. And to ballast with gravel 28.92 miles, which for the purpose of reproduction is estimated to cost \$1,100 per mile.

That to reproduce the line from La Crosse to Colfax it would be necessary to lay 40.43 miles of tracks, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$700 per mile.

That in order to reproduce said line from La Crosse to Colfax, in its present condition it would be necessary to lay tie plates, which for the purpose of ascertaining the cost of reproduction the labor therefor is estimated to cost \$529.

That in order to reproduce said line from La Crosse to Colfax, in its present condition, it would be necessary to construct 67.5 miles of barbed wire fence.

That the crossings, cattle guards and signs along the said line from La Crosse to Colfax would cost, at present prices, to reproduce new the sum of \$981.25.

That in order to reproduce said line from La Crosse to Colfax it would be necessary to install 2 train order signals at a cost of \$235 each, and one block signal.

That the interests of the Oregon Railroad and Navigation Company in the telegraph lines along said line from La Crosse to Colfax would cost to reproduce the same new the sum of \$1,070.94.

That the station buildings along the said line from La Crosse to Colfax consist of 6,402 square feet floor area of O. R. & N. standard one story frame station; 12,746 square feet of station platform, and the fixtures in said station buildings are for the purpose of ascertaining the cost of reproduction estimated to cost new the sum of \$1,334.00.

That along said line there is one 60-foot steel turn table, estimated to cost new the sum of \$3,000.

That there are along said line from La Crosse to Colfax water stations, which to reproduce new would cost the sum of \$5,339.00.

That the storage warehouses along said line from La Crosse to Colfax, consist of 1,248 square feet of floor area.

That the miscellaneous structures along said line from La Crosse to Colfax consist of 4,451 square feet floor area of O. R. & N. standard White section houses, 3,229 square feet floor area of O. R. & N. standard Chinese section houses; 3,420 square feet floor area of freight sheds; 572 square feet floor area of offices and dwellings; 2,224 square feet floor area of tool, coal and miscellaneous sheds; 1,618 square feet floor area of water closets; 1,245 square feet floor area of oil, sand and pump houses; 2,951 square feet of miscellaneous platforms; 640 square feet floor area of ice houses, and 37,880 square feet of O. R. & N. standard stock yards; one set of 50-ton track scales; one mail

crane and 50 water barrels, and fire protections for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$520; and 2 sets of stock scales, which for the purpose of ascertaining the cost of reproduction are estimated to cost the sum of \$414 each.

No. 6.

That that portion of the main line of the Oregon Railroad and Navigation Company operated in Washington, extending from Colfax to Farmington, a distance of 27.5 miles was constructed by the Columbia and Palouse Railroad Company on or about the year 1886.

That said line from Colfax to Farmington cost to construct, including betterments and improvements down to the 30th day of June, 1907, the sum of \$447,255.24.

That in order to reproduce the grading on said portion of said road, in its present condition it would be necessary to move 317,450 cubic yards of earth a distance of not to exceed 300 feet; 49,664 cubic yards of loose rock a distance of not to exceed 300 feet; 12,068 cubic yards of solid rock a distance of not to exceed 300 feet, and of the quantities above mentioned it would be necessary to move an equivalent of 391,903 cubic yards a distance of 100 feet in excess of the 300 feet free overhaul allowance, it would be necessary to place 8,876 cubic yards of riprap it would be necessary to clear 52.2 acres, which for the purpose of reproduction is estimated to cost \$50 per acre, and it would be necessary to grub 69.75 station, which for the purpose of reproduction is estimated to cost \$15 per station.

That along said line there is now 706 lineal feet of side track, the grading for which is not included in the grading quantities above mentioned, and for the purpose of ascertaining the cost of reproduction the grading on said track is estimated at a cost of \$.40 per lineal foot.

That since the construction of said road the banks or grade has been widened necessitating the placing of 49,261 cubic yards of material, which material has not been included in the grading quantities above mentioned, and in order to reproduce the same in its present condition such quantities should be included.

That to reproduce the bridges, trestles and culverts on said portion of said line it would be necessary to construct 112 lineal feet of pile bridge; 352 lineal feet of frame trestle; 448 lineal feet of combination pile and frame bridge; and 224 lineal feet of pile approach steel truss bridge Number A 102, said bridge being a 125-foot through Pratt truss, with 2 concrete abutments, construction of same requiring 176 cubic yards of excavation above water, 286 cubic yards of excavation below water; 36.4 cubic yards of concrete masonry; 3.56 cubic yards of cut stone, and 170,414 pounds of steel, with 128 lineal feet of floor system; steel truss bridge A-89, said bridge being a 150-foot through Pratt truss, with 2 concrete abutments, construction of same requiring 325 cubic yards excavation above water; 317.1 cubic yards excavation below water; 427.9 cubic yards concrete masonry; 3.56

cubic yards cut stone, and 223,210 lbs. of steel, and 153 lineal feet of floor system.

Bridge A-98, same being a 14-foot steel "I" beam, with concrete abutments, construction of same requiring 35 cubic yards excavation above water; 91 cubic yards excavation below water; 64.82 cubic yards concrete masonry; 1.66 cubic yards cut stone; 4,750 lbs. steel, and 17 lineal feet of floor system.

Bridge A-112, same being a 14-foot steel "I" beam, with concrete abutments, the construction of same requiring 70 cubic yards excavation above water; 51 cubic yards excavation below water; 67.02 cubic yards concrete masonry; 1.66 cubic yards cut stone; 4,750 lbs. steel, and 17 lineal feet floor system.

Bridge A-101½, same being a 20-foot steel "I" beam, with concrete abutments, the construction of same requiring 80 cubic yards excavation above water; 87.04 cubic yards concrete masonry; 11,733 lbs. steel, and 23 lineal feet floor system.

Bridge A-117½, same being a 50-foot through plate girder, with concrete abutments the construction of same requiring 114 cubic yards excavation above water; 70 cubic yards excavation below water; 97.38 cubic yards concrete masonry; 1.66 cubic yards cut stone; 68,470 lbs. steel and 53 lineal feet floor system.

Bridge A-109, same being a 65-foot through plate girder, with concrete abutments, the construction of same requiring 181 cubic yards excavation above water; 149.82 cubic yards concrete masonry; 1.66 cubic yards cut stone; 114,146 lbs. steel, and 69 lineal feet floor system.

Bridge A-120, same being a 14-foot steel "I" beam, with concrete abutments, the construction of same requiring 122 cubic yards excavation above water; 67.51 cubic yards concrete masonry; 5,614 lbs. steel, and 17 lineal feet floor system; 28,719 feet board measure timber in culverts; and wooden boxes 60 feet of 12-inch cast iron pipe; 72 feet of 16-inch cast iron pipe; 312 feet of 18-inch cast iron pipe; 312 feet of 20-inch cast iron pipe; 426 feet of 24-inch cast iron pipe; 72 feet of 36-inch cast iron pipe; 278 feet of 6-inch vitrified pipe; 74 feet of 12-inch vitrified pipe; 60 feet of 18-inch corrugated steel pipe; 120 feet of 24-inch corrugated steel pipe; 72 feet of 36-inch corrugated steel pipe.

That subsequent to the construction there has been 10,185 cubic yards of earth used in filling bridges and trestles, which is not included in the grading quantities. That in order to reproduce said portion of said line, including the side tracks it would be necessary to lay 87,925 ties.

That to reproduce the said portion of said line, including side tracks it would be necessary to lay 2,875.16 tons of steel rails, the rails requiring 390,549 lbs. splices, 37,096 lbs. of bolts, 189,552 lbs. of spikes, 28,838 rail braces, and 3,600 lbs. of nut locks, and frogs and switches, which for the purpose of ascertaining the cost of reproduction are estimated to cost the sum of 2,312.00 in place.

That to reproduce that portion of said line, in its present condition it would be necessary to ballast with earth 2.4 miles, which abutments, the construction on same requiring 80 cubic yards excavation for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$600 per mile, and it would be necessary to ballast with gravel 25.1 miles, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$1,100 per mile.

That to reproduce that portion of the line, in its present condition it would be necessary to lay 29.92 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$700 per mile.

That it would be necessary in order to reproduce said line, in its present condition to construct 50.5 miles of barbed wire fence.

That the crossings, cattle guards, and signs along the line would cost, at present price to reproduce new the sum of \$1,320.62.

That to reproduce said portion of said line it would be necessary to install 3 train order signals, at an estimated cost of \$225 each.

That the interests of the Oregon Railroad and Navigation Company in the telegraph lines along said line would cost to reproduce the same new the sum of \$830.22.

That the station buildings along said line consist of 6,611 square feet floor area of O. R. & N standard one-story frame stations, and 9,653 square feet of station platforms, and the furniture and fixtures in said station buildings for the purpose of reproduction are estimated to cost new \$876.00.

That in order to reproduce the water stations along said portion of said line new, it would cost the sum of \$5,499.00.

That the storage warehouses along said line consist of 9,800 square feet floor area and that the miscellaneous structures along said line of 2,244 square feet floor area of O. R. & N. standard White section houses; ,294 square feet floor area of O. R. & N. standard Chinese section houses; 1,016 square feet floor area of tool, coal and miscellaneous sheds, 496 square feet floor area of water closets; 192 square feet floor area of oil, sand and pump houses; 7,000 square feet of miscellaneous platforms; 14,904 square feet of O. R. & N. standard stock yards; and 48 water barrels.

No. 7.

That that portion of the main track and line of the Oregon Railroad and Navigation Company in Washington, extending from Farmington to Rockford, a distance of 33.8 miles in length was constructed by the Washington and Idaho Railroad Company, a subsidiary corporation of the Oregon Railway and Navigation Company, in the year 1888.

That it cost said Washington and Idaho Railroad Company to construct said line, approximately \$562,086.93, and the same has cost the Washington and Idaho Railroad Company and the Oregon Railroad and Navigation Company, exclusive of discount and equipment and

interest during construction down to the 30th day of June, 1907, the sum of \$693,877.56.

That upon the completion of said road by the Washington and Idaho Railroad Company they issued their mortgage bonds for the sum of \$30,000 per mile, and transferred the same to the Oregon Railway and Navigation Company, the capital stock of said railroad was also delivered to the Oregon Railway and Navigation Company and upon re-construction of said company the Oregon Railroad and Navigation Company became the owner of said lines.

That in order to reproduce the grading on the said line, in its present condition, it would be necessary to move 433,912 cubic yards of earth a distance of not to exceed 300 feet; 395 cubic yards of loose rock a distance of not to exceed 300 feet; 26,973 cubic yards of solid rock a distance of not to exceed 300 feet; 20,452 cubic yards of cemented gravel a distance of not to exceed 300 feet, and 1,784 cubic yards of shell rock a distance of not to exceed 300 feet, and of the quantities above mentioned it would be necessary to move an equivalent of 127,931 cubic yards a distance of 100 feet in excess of said 300 foot free haul allowance. It would be necessary to place 1,001 cubic yards of riprap.

That it would be necessary to clear 30.86 acres, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$50 per acre.

That it would be necessary to grub 83 stations which for the purpose of ascertaining the cost of reproduction is estimated to cost \$15 per station.

That along said portion of said line there is now 7,470 lineal feet of said track, the grading for which side track is not included in the quantities above mentioned, which for the purpose of ascertaining the cost of reproduction is estimated to cost 40c per lineal foot.

That since the construction of said road the grade and banks have been widened necessitating the placing of 49,261 cubic yards of material, which material has not been included in the grading quantities above mentioned, and to reproduce said line the same should be included. That to reproduce the bridges, trestles and culverts on said line it would be necessary to construct 510 lineal feet of pile bridges, 374 lineal feet frame trestles.

Bridge A-175, same being a 14-foot steel "I" beam, with concrete abutments the construction of same requiring 87 cubic yards excavation above water; 44 cubic yards excavation below water; 68.33 cubic yards concrete masonry; 1.66 cubic yards cut stone; 5,614 lbs. steel, and 17 lineal feet of floor system.

Bridge A-138, same being a 20-foot steel "I" beam, with concrete abutments, the construction of same requiring 14 cubic yards excavation above water; 82 cubic yards excavation below water; 85.12 cubic yards concrete masonry; 1.66 cubic yards cut stone; 11,636 lbs. steel, and 23 lineal feet of floor system.

Bridge A-185, same being an 80-foot through plate girder, with con-

crete abutments, the construction of same requiring 240 cubic yards excavation above water; 133 cubic yards excavation below water; 418.50 cubic yards concrete masonry; 266 cubic yards cut stone; 145,293 lbs. steel, and 83 lineal feet of floor system.

Bridge A-146, same being an 80-foot through plate girder, with concrete abutments, the construction of same requiring 287 cubic yards excavation above water; 178 cubic yards excavation below water; 442.69 cubic yards concrete masonry; 2.66 cubic yards cut stone; 146,157 lbs. steel, and 83 lineal feet floor system.

Bridges A-144 and A-145, the same consisting of two 80-foot deck plate girders, and 4 concrete abutments, the construction of which would require 1,333 cubic yards of excavation above water; 705 cubic yards of excavation below water; 1,967.14 yards of concrete masonry; 5.32 cubic yards of cut stone; 208,420 pounds of steel and 164 lineal feet of floor system; 54,804 feet board measure timber in culverts; and wooden boxes; 156 lineal feet of 12-inch cast iron pipe; 48 feet of 16-inch cast iron pipe; 536 feet of 18-inch cast iron pipe; 1,580 feet of 20-inch cast iron pipe; 2,454 feet of 24-inch cast iron pipe; 132 feet of 30-inch cast iron pipe; 126 feet of 36-inch cast iron pipe; 48 feet of 18-inch corrugated steel pipe; 96 feet of 36-inch corrugated steel pipe.

That subsequent to the construction there has been moved and used in filling the bridges 105,825 cubic yards of material, which is not included in the grading quantities showed above, and which should be included in the estimate of the cost of reproduction.

That in order to reproduce the said portion of said line, including the side tracks, it would be necessary to lay 117,280 ties.

That in order to reproduce said portion of said line, including side tracks, it would be necessary to lay 4443.83 tons of rails, that said rails require 828,455 pounds of splices, 59,148 pounds of bolts, 252,512 pounds of spikes, 164,918 heavy tie plates, 7,650 rail braces, and 4,520 pounds of nut locks and frogs and switches, which for the purpose of ascertaining the cost of reproduction are estimated to cost \$8,150.00 in place.

That to reproduce said portion of said line, in its present condition, it would be necessary to ballast with gravel 4.32 miles, which for the purpose of reproduction, is estimated to cost \$1,100 per mile; and it would be necessary to ballast with tailings 29.42 miles, which for the purpose of ascertaining the cost of reproduction, is estimated to cost \$1,500 per mile.

That to reproduce that portion of said line, in its present condition, it would be necessary to lay 40.27 miles of track, which for the purpose of ascertaining the cost of reproduction, is estimated to cost \$760 per mile.

That in order to reproduce said line, in its present condition, it would be necessary to lay tie plates, for the purpose of ascertaining the cost of reproduction labor therefor is estimated to cost \$2,474.

That it would be necessary, in order to reproduce said line in its present condition, to construct 60.5 miles of barbed wire fence.

That the crossings, cattle guards, and signs along the line would cost at present prices to reproduce new, \$2,205.25.

That to reproduce said portion of said line it would be necessary to install four train order signals, at an estimated cost of \$225 each.

That the interests of the Oregon Railroad & Navigation Company in the telegraph lines along the said line would cost to reproduce the same new the sum of \$1,018.91.

That the station buildings along said line consist of 5,469 square feet of floor area of O. R. & N. standard two story station buildings, 1,517 square feet floor area of O. R. & N. standard one story frame station buildings; 15,970 square feet floor area of station platforms, and the fixtures and furniture in said building for the purpose of reproduction are estimated to cost the sum of \$1,387.00.

That the shops, round houses and turn tables along said portion of said line consist of 5,866 square feet floor area of frame shops; one 6 stall frame engine house; one 60-foot steel turn table, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$3,000.

That to reproduce said water stations along said line new, it would cost \$8,288.00.

That to reproduce the fuel stations along said portion of said line it would be necessary to construct a 10-pocket coal chute, which for the purpose of reproduction is estimated to cost \$8,000.00.

That the miscellaneous structures along said line consist of 3,715 square feet floor area of O. R. & N. standard White section houses, 2,134 square feet Chinese section houses; 1,450 square feet of freight sheds; 1,528 square feet of offices and dwellings; 2,784 square feet of tool, coal and miscellaneous sheds; 615 square feet of water closets; 9x2 square feet floor area of oil, sand and pump houses; 12,000 square feet of miscellaneous platforms; 912 square feet floor area of ice houses; 13,136 square feet of O. R. & N. standard stock yards; one set of 80-ton track scales; 1 mail crane, and 43 water barrels and fire protection, which for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$520.

No. 8.

That that portion of the main line and track of the Oregon Railroad & Navigation Company extending from Rockford to Spokane, a distance of 26.9 miles in length, was constructed by the Washington & Idaho Railroad Company about the year 1889.

That said road cost the said Washington & Idaho Railroad Company to construct the same approximately the sum of \$629,215.95, and the said portion of said line, including betterments and improvements, has cost in cash down to the 30th day of June, 1907, the sum of \$871,339.50.

That immediately after the completion of said portion of said line, and about the year 1889, the said Washington & Idaho Railroad Company issued its mortgage bonds against said portion of said line for

the sum of \$30,000 per mile, and delivered the same to the Oregon Railway & Navigation Company. The said portion of said line was constructed with funds furnished the Washington & Idaho line by the Oregon Railway & Navigation Company. The Oregon Railroad & Navigation Company now own said line.

That to reproduce the grading on said portion of said line, in its present condition, it would be necessary to move 295,777 cubic yards of earth a distance of not to exceed 300 feet; 35,709 cubic yards of loose rock a distance of not to exceed 300 feet; 65,347 cubic yards of solid rock a distance of not to exceed 300 feet, 82,171 yards of cement gravel a distance of not to exceed 300 feet, and of the quantities above mentioned it would be necessary to move an equivalent of 424,148 cubic yards a distance of 100 feet in excess of said 300 feet free haul allowance. It would be necessary to place 1,628 cubic yards of riprap.

That it would be necessary to clear 239.26 acres, which for the purpose of ascertaining the cost of reproduction, is estimated to cost \$50 per acre; it would be necessary to grub 431 stations, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$15 per station.

That along said line there is now 16,077 lineal feet of side track, not included in the grading quantities above mentioned, which for the purpose of ascertaining the cost of reproduction, such grading is estimated to cost 40 cents per lineal foot.

That since constructing such road the banks and grades have been widened, necessitating the placing of 38,314 cubic yards of material, which is not included in the grading quantities above mentioned.

That in order to reproduce the bridges, trestles and culverts on said portion of said line, it would be necessary to construct 510 lineal feet of pile bridges; 80 lineal feet of frame trestles; 336 lineal feet of combination pile and frame bridges; bridge A 206, the same being over the Spokane River, consists of 3 one hundred and fifty-foot truss; one 65-foot deck plate girder; and one 35-foot deck plate girder; 2 concrete abutments and 4 concrete piers, the construction of said bridge requiring 812 cubic yards of excavation above water; 57 cubic yards of excavation below water; 852.2 cubic yards of concrete masonry; 1.3 cubic yards of cut stone; 1,187,511 pounds of steel, and 550 lineal feet of floor system; bridge A 201, the same being a 20-foot I beam with 2 concrete abutments, the construction of same requiring 113 cubic yards excavation above water; 104.94 cubic yards concrete masonry; 13,286 pounds of steel, and 23 lineal feet of floor system; 53,189 feet board measure timber in culverts and wooden boxes; 462 lineal feet of 18-inch cast iron pipe; 192 lineal feet of 20-inch cast iron pipe; 1,440 lineal feet of 24-inch cast iron pipe; 480 lineal feet of 30-inch cast iron pipe; 168 feet of 36-inch cast iron pipe; 72 feet 12-inch corrugated steel pipe; 46 feet 18-inch corrugated steel pipe, and 36 feet 30-inch corrugated steel pipe and 49.5 cubic yards stone masonry in culverts, concrete arch culverts, the construction of same requiring 1,052 cubic yards excavation above water; 1,193

cubic yards excavation below water; 3,071.48 cubic yards concrete masonry and 11 cubic yards stone paving.

That subsequent to construction there has been 308,845 cubic yards of material used in filling bridges and trestles, which is not included in the grading quantities above mentioned.

That to reproduce said portion of said line, including side tracks, it would be necessary to lay 90,049 ties.

That to reproduce said portion of said line including side tracks, it would be necessary to lay 3,534.61 tons of steel rails, the same requiring 701,437 pounds of splices; 47,263 pounds of bolts; 194,060 pounds of spikes; 157,800 heavy tie plates; 2,782 rail braces and 3,160 pounds of nut locks, and frogs and switches are estimated at a cost of \$4,765.00 in place.

That to reproduce that portion of said line, in its present condition it would be necessary to ballast with gravel 25.47 miles, which for the purpose of reproduction the same is estimated to cost \$1,100.00 per mile, and to ballast with tailing 1.25 miles, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$1,500 per mile.

That to reproduce that portion of the line, in its present condition, it would be necessary to lay 30.82 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated at \$700 per mile.

That to reproduce said line it would be necessary to lay tie plates, the labor therefor for the purpose of ascertaining the cost of reproduction is estimated at \$2,367.00

That it would be necessary in order to reproduce said line in its present condition to construct 44.5 miles of barbed wire fence.

That the crossings, cattle guards and signs along the line would cost at the present prices to reproduce new the sum of \$2,525.50.

That in order to reproduce the said portion of said line it would be necessary to install train order signals at a cost of \$225, and 1 block signal at a total cost of \$949.00; and 2 interlocking plants, at a total cost of \$18,399.15.

That the interests of the Oregon Railroad and Navigation Company in the telegraph lines along that portion of said line would cost to reproduce the same new the sum of \$812.67.

That the station buildings along that portion of said line, consist of 1,104 square feet floor area of O. R. & N. standard one-story frame station; 685 square feet of station platform and the furniture and fixtures for said station buildings for the purpose of reproduction is estimated to cost the sum of \$1,160.50.

That to reproduce the water stations along said portion of said line would cost \$3,975.00.

That the miscellaneous structures along said line consist of 683 square feet floor area of O. R. & N. standard white section houses; 682 square feet of O. R. & N standard Chinese section houses; 1,412 square feet floor area of freight sheds; 1,200 square feet floor area

of offices and dwellings; 1,448 square feet floor area of tool, coal and miscellaneous sheds; 240 square feet of water closets; 1,292 square feet floor area of oil, sand and pump houses; 3,690 square feet of miscellaneous platforms; 4,154 square feet of O. R. & N. standard stock yards; one set of 80-ton track scales, 2 mail cranes, and 63 water barrels.

No. 9.

That that portion of the main line and track of the Oregon Railroad and Navigation Company in Washington, extending from Winona to Seltice and being 47.95 miles in length was constructed by the Oregon Railway Extension Company in the year 1888, at a total cost to said Oregon Railway Extension Company of \$835,843.69.

That said Oregon Railway Extension Company was a subsidiary corporation of the Oregon Railway and Navigation Company and constructed said line with funds furnished it from the treasury of the Oregon Railway and Navigation Company.

That immediately after constructing this line for the price aforesaid, the Oregon Railway Extension Company caused their mortgage bonds to be issued against said property for the sum of \$22,000 per mile, or a total of \$1,056,000, which bonds it immediately deposited with the Oregon Railway and Navigation Company.

That the Oregon Railroad and Navigation Company, upon reorganization, became the owner of the capital stock and owner of the said line, and is now such owner.

That the total cost of said portion of said line, including improvements and betterments down to and including the 30th day of June, 1907, was the sum of \$894,345.27.

That in order to reproduce the grading on such portion of said road in its present condition it would be necessary to move 866,476 cubic yards of earth a distance of not to exceed 300 feet; 8,376 cubic yards of loose rock a distance of not to exceed 300 feet; 17,674 cubic yards of solid rock a distance of not to exceed 300 feet; 78,809 cubic yards of cemented gravel a distance of not to exceed 300 feet, and of the quantities above mentioned it would be necessary to move an equivalent of 770,417 cubic yards a distance of 100 feet in excess of said 300 feet free haul allowance. It would be necessary to place 6,797 cubic yards of riprap; it would be necessary to clear 15.75 acres, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$50 per acre; and it would be necessary to grub 30 stations, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$15 per station.

That along said line there is now 6,944 lineal feet of side track, the grading of which is not included in grading quantities above mentioned, which for the purpose of ascertaining the cost of reproduction is estimated to cost 40c per lineal foot.

That since the original construction of said road the grade and banks have been widened necessitating the placing of 68,966 cubic

yards of material, which is not included in the grading quantities above mentioned.

That to reproduce the bridges, trestles and culverts on said line it would be necessary to construct 2,078 lineal feet of pile bridges, and 48 lineal feet of frame trestles, and 109 lineal feet of pile approach bridge number C 3, the same being a 150-foot through Pratt truss, with 1 concrete abutment and 1 concrete pier, the construction of said bridge requiring 100.15 cubic yards of excavation above water; and 531 cubic yards of excavation below water; 447.3 cubic yards of concrete masonry; 3.56 cubic yards of cut stone; 200,045 pounds of steel; 153 lineal feet of floor system; 48,883 feet board measure timber in culverts and wooden boxes; 996 feet of 18-inch cast iron pipe; 1,212 feet of 20-inch cast iron pipe; 2,355 feet of 24-inch cast iron pipe; 144 feet of 30-inch cast iron pipe; 300 feet of 36-inch cast iron pipe; 216 feet of 18-inch corrugated steel pipe; 192 feet of 24-inch corrugated steel pipe; and 48 feet of 36-inch corrugated steel pipe.

That since the construction of said portion of said line there has been 18,850 cubic yards of material used in filling bridges and trestles, which material is not included in the grading quantities above set out.

That to reproduce said line, including the side tracks along the same it would be necessary to lay 154,416 ties.

That to reproduce said line, in its present condition, including the side tracks along the said line, it would be necessary to lay 5,136.11 tons of steel rails, the same requiring 746,308 pounds of spllices; 64,397 pounds of bolts; 332,864 pounds of spikes; 49,300 heavy tie plates; 32,457 rail braces, and 5,840 pounds nut locks; and frogs and switches, which for the purpose of ascertaining the cost of reproduction are estimated at a cost of \$4,765 in place.

That to reproduce the ballast on said line it would be necessary to ballast with earth 30.82 miles, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$600 per mile; and to ballast with gravel 17.13 miles, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$1,100 per mile.

That to reproduce the line it would be necessary to lay 52.59 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$700 per mile, and it would be necessary to place tie plates along said line, the labor for which is estimated to cost \$739.

That it would be necessary to reproduce said line, in its present condition, to construct 91.5 miles of barbed wire fence.

That the crossings, cattle guards and signs along the line would cost, at present prices, to reproduce new the sum of \$2,268.30.

That the interests of the Oregon Railroad and Navigation Company, in the telegraph lines along said portion of said line would cost to reproduce new the sum of \$1,447.61.

That the station buildings along said line consist of 5.992 square

feet floor area of O. R. & N. standard one-story frame station; 7,167 square feet floor area of station platform; and the furniture and fixtures new for such station buildings are estimated for the purpose of ascertaining the cost of reproduction to cost the sum of \$772.50.

That to reconstruct new the water stations along said portion of said line would cost the sum of \$8,468.00.

That the miscellaneous structures along said line consist of 4,123 square feet floor area of O. R. & N. standard white section houses; 2,373 square feet floor area of O. R. & N. standard Chinese section houses; 1,324 square feet floor area of tool, coal and miscellaneous sheds; 536 square feet floor area of water closets; 504 square feet floor area of oil, sand and pump houses; 6,529 square feet of miscellaneous platforms; 10,912 square feet of O. R. & N. standard stock yards, and 70 water barrels.

BRANCH LINES.

That in addition to the foregoing main lines of the Oregon Railroad & Navigation Company, in the State of Washington, it owns and operates the branch lines hereinafter set out.

No. 10.

That that portion of the branch line of the Oregon Railroad & Navigation Company in Washington, extending from Walla Walla to the Oregon, Washington state line, and being 4.58 miles in length, was constructed by the Oregon Railway & Navigation Company in 1883, and cost said Oregon Railway & Navigation Company and the Oregon Railroad & Navigation Company, including betterments and improvements down to the 30th day of June, 1907, the sum of \$88,138.92.

That in order to reproduce the grading on said portion of said line in its present condition, it would be necessary to move 47,503 cubic yards of earth, a distance of not to exceed 300 feet; 14,189 cubic yards of boulder gravel a distance of not to exceed 300 feet; and of the quantities above mentioned it would be necessary to move an equivalent of 61,692 cubic yards a distance of 100 feet in excess of said 300-foot free haul allowance.

That to reproduce the bridges, trestles and culverts on said line, it would be necessary to construct 352 lineal feet of pile bridges; 144 feet of frame trestles; 1,760 feet B. M. timber in wooden boxes; 36 feet of 20-inch cast iron pipe; 24 feet of 24-inch cast iron pipe; and 24 feet of 18-inch corrugated steel pipe.

That subsequent to the construction of the road there has been moved and used in filling bridges 2,730 cubic yards of material, which is not included in the grading quantities shown above and which should be included in the estimate of the cost of reproduction.

That to reproduce the said line, including side tracks along the same, it would be necessary to lay 13,579 ties.

That to reproduce the said line it would be necessary to lay 431.85 tons of steel rails; the same requiring 58,099 pounds of splices; 5,282 pounds bolts; 29,285 pounds of spikes; 1,460 rail braces, and 820 pounds of nut locks.

That to reproduce the ballasting on said line it would be necessary to ballast with earth 4.58 miles, which for the purpose of ascertaining the cost of reproduction, is estimated to cost \$600.00 per mile.

That to reproduce the line it would be necessary to lay 4.58 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$700.00 per mile.

That it would be necessary, in order to reproduce said line, in its present condition, to construct ten miles of barbed wire fence.

That the crossings, cattle guards and signs along the said line would cost, at present prices, to reproduce new, the sum of \$214.10.

That the interest of the Oregon Railroad & Navigation Company in the telegraph lines along the said portion of said line, would cost, to reproduce new, the sum of \$138.27.

That to reconstruct new, the fuel stations along the said portion of said line, it would be necessary to construct one 10 pocket coal chute, which for the purpose of ascertaining the cost of reproduction, is estimated to cost the sum of \$8,000.00.

No. 11.

That that portion of the branch line in Washington extending from Wallula to Walla Walla, consisting of 31.2 miles, was constructed by the Walla Walla and Columbia River Railroad Company about the year 1873, the same being constructed as a narrow gauge road; that about the year 1881 the Oregon Railway & Navigation Company purchased said line and converted the same into a standard gauge railroad. That in the construction and improvement of the said narrow gauge road and down to the time of the transfer thereof to the Oregon Railroad & Navigation Company, there had been expended in the construction and equipment thereof the sum of \$286,874.76. That since the acquisition of the said property and down to June 30th, 1907, the Oregon Railway & Navigation Company and the Oregon Railroad & Navigation Company have expended in converting the same into a standard gauge railroad and in betterments and permanent improvements, exclusive of equipment, the sum of \$413,340.02, making a total cost for said road, exclusive of equipment of the sum of \$700,214.78.

That in order to reproduce the grading on said road in its present condition, it would be necessary to move 391,047 cubic yards of earth a distance of not to exceed 300 feet; 11,165 cubic yards of solid rock a distance of not to exceed 300 feet; 2,891 cubic yards of cemented gravel a distance of not to exceed 300 feet; and of the quantities above mentioned it would be necessary to move an equivalent of

405,103 cubic yards a distance of 100 feet in excess of said 300-foot-free haul allowance.

That it would be necessary to place 1,880 cubic yards of riprap.

That along said line there is now 4,312 lineal feet of side track, the grading for which is not included in the grading quantities above mentioned, which grading for the purpose of ascertaining the cost of reproduction is estimated to cost 40 cents per lineal foot.

That to reproduce the bridges, trestles and culverts on said line it would be necessary to construct 698 lineal feet of pile bridges; 344 feet of frame trestles; 96 feet of pile approach; one 108-foot Howe Truss bridge; 85,165 feet B. M. timber in culverts and wooden boxes; 25 feet of 12-inch cast iron pipe; 48 feet of 18-inch cast iron pipe; 682 feet of 24-inch cast iron pipe; 30 feet of 6-inch vitrified pipe; 66 feet of 18-inch vitrified pipe; 36 feet of 24-inch corrugated steel pipe, and 32 feet of 36-inch corrugated steel pipe and small steel irrigating pipe, which last item for the purpose of ascertaining the cost of reproduction is estimated to cost in place the sum of \$169.50; and 21 cubic yards stone masonry in culverts.

That subsequent to construction there has been 11,387 cubic yards of earth moved and used in filling bridges and trestles which is not included in said grading quantities above mentioned. That to reproduce the said line, including the side tracks, in its present condition, it would be necessary to lay 95,358 ties. That to reproduce the said line, including the side tracks, in its present condition, it would be necessary to lay 2,827.31 tons of steel rails, the same requiring 401,718 pounds splices, 37,250 pounds bolts, 205,844 pounds of spikes, 16,420 rail braces and 3,840 pounds of nut locks, and frogs and switches, which for the purpose of ascertaining the cost of reproduction are estimated to cost \$1,511.00 in place.

That to reproduce the ballast on said line it would be necessary to ballast with earth 31.05 miles, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$600 per mile. That to reproduce the line in its present condition it would be necessary to lay 32.27 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$700 per mile.

That it would be necessary in order to reproduce the said line in its present condition to construct 62 miles of barbed wire fence. That the crossings, cattle guards and signs along the said line would cost at present prices to reproduce new the sum of \$2,234. That the interest of the Oregon Railroad & Navigation Company in the telegraph lines along the said line would cost to reproduce new the sum of \$944.34.

That the station buildings along the said line consist of 384 square feet floor area of O. R. & N. standard one-story frame station buildings; 816 square feet floor area of frame station platforms, and the furniture and fixtures for the said station buildings, which furniture and fixtures for the purpose of ascertaining the cost of reproduction are estimated at a cost new of \$458. That the shops, round houses

and turn tables along the said line consist of 384 square feet floor area of frame shops. That the water stations along the said line would cost to reproduce new the sum of \$2,823. That the storage warehouses along the said line consist of 6,536 square feet of frame warehouses.

That the miscellaneous structures along the said line consist of 2,976 square feet floor area of O. R. & N. standard white section houses; 1,308 square feet floor area of O. R. & N. standard Chinese section houses; 904 square feet floor area of tool, coal and miscellaneous sheds; 432 feet floor area of standard water closets; 733 square feet of standard oil, sand and pump houses; 4,916 square feet of miscellaneous platforms; 1,350 square feet of standard stockyards and 60 water barrels.

No. 12.

That that portion of the branch line of the Oregon Railroad & Navigation Company extending from Fairfield to Waverly, a distance of 4.76 miles in length, was constructed by the Oregon Railroad & Navigation Company in the year 1899, at a total cost, including betterments and improvements, down to the 30th day of June, 1907, the sum of \$51,691.63.

That in order to reproduce the grading on the said line in its present condition it would be necessary to move 72,583 cubic yards of earth a distance of 300 feet; 3,123 cubic yards of solid rock a distance of not to exceed 300 feet; 2,067 cubic yards of cemented gravel a distance of not to exceed 300 feet; and of the above mentioned quantities it would be necessary to move an equivalent of 52,669 cubic yards a distance of 100 feet in excess of said 300-foot haul allowance.

That it would be necessary to clear 10 acres, which for the purpose of ascertaining the cost of reproduction is estimated at \$50 per acre.

That there is along the said line 764 lineal feet of side tracks the grading of which is not included in the grading quantities above mentioned, and which for the purpose of ascertaining the cost of reproduction is estimated at the cost of 40 cents per lineal foot.

That to reproduce the bridges, trestles and culverts along the said line it would be necessary to construct 594 lineal feet of pile approach; one 130-foot Howe Truss bridge; 26,379 feet B. M. timber in culverts and wooden boxes; 108 feet of 16-inch cast iron pipe.

That in order to reproduce the said line in its present condition, including side tracks, it would be necessary to lay 17,993 ties.

That in order to reproduce the said line in its present condition, including side tracks, it would be necessary to lay 548.30 tons of steel rails, the same requiring 69,853 pounds of splices, 7,190 pounds of bolts, 38,652 pounds of spikes, 4,816 rail braces and 580 pounds of nut locks, and frogs and switches which for the purpose of ascertaining the cost of reproduction are estimated to cost \$1,837, in place.

That to reproduce the ballast on the said line it would be necessary to ballast with earth 4.76 miles, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$600 per mile. That in

order to reproduce the line in its present condition it would be necessary to lay 6.14 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated at the sum of \$700 per mile.

That it would be necessary, in order to reproduce the said line in its present condition, to construct 8 miles of barbed wire fence. That the crossings, cattle guards and signs along the line would cost at present prices to reproduce new the sum of \$363.. That the interest of the Oregon Railroad & Navigation Company in the telegraph lines along the said branch line would cost to reproduce new the sum of \$143.70.

That the station buildings along the said line consist of 1,560 square feet floor area of O. R. & N. standard one-story station buildings; 2,752 square feet floor area of station platforms, and furniture and fixtures for the said station buildings would cost to reproduce new the sum of \$229.

That the miscellaneous structures along the said line consist of 24 square feet floor area of water closets; 1,000 square feet floor area of miscellaneous platforms; 3,200 square feet of O. R. & N. standard stockyards; one set of 80-ton track scales, and 3 water barrels.

No. 13.

That that portion of the branch line of the Oregon Railroad & Navigation Company in the state of Washington, extending from Tekoa to the Idaho-Washington state line, being 2.15 miles in length, was constructed by the Washington & Idaho Railroad Company in the year 1889, at a total cost to the Idaho & Washington Railroad Company, the Oregon Railway & Navigation Company, and the Oregon Railroad & Navigation Company, down to the 30th day of June, 1907, including betterments and improvements, of the sum of \$66,070.95.

That upon the said line the said Washington & Idaho Railroad Company issued its bonds to the amount of \$30,000 per mile and delivered the same to the Oregon Railway & Navigation Company, and the Oregon Railway & Navigation Company is now the owner of the said road.

That in order to reproduce the grading on the said line it would be necessary to move 37,581 cubic yards of earth a distance of not to exceed 300 feet; 3,296 cubic yards of solid rock a distance of not to exceed 300 feet; 2,778 cubic yards of cemented gravel a distance of not to exceed 300 feet; and 281 cubic yards of shell rock a distance of not to exceed 300 feet; and of the quantities above mentioned it would be necessary to move an equivalent of 9,800 cubic yards a distance of 100 feet in excess of the 300-foot free haul allowance.

That it would be necessary to place 309 cubic yards of riprap. That it would be necessary to clear 2.73 acres, which for the purpose of ascertaining the cost of reproduction is estimated at \$50 per acre, and to grub 5 stations, which for the purpose of ascertaining the cost of reproduction is estimated at \$15 per station.

That since the construction of the said road the grade and banks

have been widened, necessitating the placing of 4,105 cubic yards of earth which is not included in the grading quantities above mentioned.

That to reproduce the bridges, trestles and culverts on the said branch line it would be necessary to construct bridge No. E 4, the same being a 50-foot through plate girder, with two concrete abutments, the construction of same requiring 43 cubic yards excavation above water, 131 cubic yards excavation below water, 285.2 cubic yards concrete masonry, 1.66 cubic yards cut stone, 68,431 pounds steel, and 53 lineal feet of floor systems; and bridge E 1, being a 65-foot through plate girder, with two concrete abutments, the construction of same requiring 112 cubic yards excavation above water, 180 cubic yards excavation below water, 251.26 cubic yards concrete masonry, 166 cut stone, 104,463 pounds steel, and 68 lineal feet floor system; 480 feet B. M. timber in wooden culverts; 114 feet 24-inch cast iron pipe and 48 feet 30-inch cast iron pipe.

That since the construction of the said line there has been 1,330 cubic yards of earth used in filling bridges and trestles and which is not included in the grading quantities above set out.

That to reproduce the said line in its present condition it would be necessary to lay 5,944 ties and 202.72 tons of steel rails, the same requiring 27,210 pounds of splices, 2,482 pounds of bolts, 13,756 pounds of spikes, 1,440 rail braces, and 380 pounds of nut locks.

That to reproduce the ballast on the said branch line it would be necessary to ballast with tailings 2.15 miles, which ballast for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$1,500 per mile.

That to reproduce the line in its present condition it would be necessary to lay 2.15 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$700 per mile.

That the ties, rails, track fastenings and frogs and switches upon the side tracks along the said line, said side tracks being in the Tekoa yards, are included in other portions of the said line. That in order to reproduce the line in its present condition it would be necessary to construct 4.30 miles of barbed wire fence. That the crossings, cattle guards and signs along the line would cost at the present prices to reproduce the same new the sum of \$59.50.

That the interest of the Oregon Railroad & Navigation Company in the telegraph line along the said branch line would cost to reproduce the same new the sum of \$64.90.

No. 14.

That that portion of the branch line of the Oregon Railroad & Navigation Company in the state of Washington, extending from Colfax through Pullman to the Idaho state line and being 26.23 miles in length, was constructed by the Columbia & Palouse Railroad Company in 1885, and the same cost the Columbia & Palouse Railroad

Company and the Oregon Railroad & Navigation Company, including betterments and improvements, down to the 30th day of June, 1907, the sum of \$842,907.87.

That in order to reproduce the grading on said branch line it would be necessary to move 443,200 cubic yards of earth a distance of not to exceed 300 feet; 11,975 cubic yards of loose rock a distance of not to exceed 300 feet; 39,530 cubic yards of solid rock a distance of not to exceed 300 feet; 553 cubic yards of cemented gravel a distance of not to exceed 300 feet; 14,312 cubic yards of shell rock a distance of not to exceed 300 feet; 1,193 cubic yards of hard pan a distance of not to exceed 300 feet; and 6,627 cubic yards of boulder gravel a distance of not to exceed 300 feet; and of the quantities above mentioned it would be necessary to move an equivalent of 421,364 cubic yards a distance of 100 feet in excess of said 300 feet free haul allowance.

That it would be necessary to place 88,540 cubic yards of riprap, the overhaul on which would amount to 658,432 cubic yards.

That it would be necessary in order to reproduce said line in its present condition to clear 30.62 acres, which clearing for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$50 per acre; it would be necessary to grub 28.75 stations, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$15 per station.

That along said line there is now 6,325 lineal feet of side track, the grading for which side track is not included in the grading quantities above mentioned, and which grading for the purpose of ascertaining the cost of reproduction is estimated to cost 40 cents per lineal foot.

That since the original construction of said line the grade and banks thereof have been widened, necessitating the placing of 41,051 cubic yards of material, which is not included in the grading quantities above mentioned.

That during the time the said line was under the control of the construction department, and after the grading was completed, portions of said line were destroyed by unusual freshets, necessitating the expenditure of \$34,547.23 to reconstruct and repair the damage done by such freshets.

That to reproduce the bridges, trestles and culverts on said branch line it would be necessary to construct 2,523 lineal feet of pile bridges; 400 lineal feet of frame trestles; 832 lineal feet of pile bridge approach; 688 lineal feet of frame bridge approach; 144 lineal feet of combination pile and frame bridge approach; and 1,023 lineal feet of Howe Truss bridges; 37,507 feet B. M. timber in culverts and wooden boxes; 16.5 cubic yards stone masonry in culverts; 312 lineal feet of 16-inch cast iron pipe; 342 lineal feet of 18-inch cast iron pipe; 270 lineal feet of 20-inch cast iron pipe; 264 lineal feet of 24-inch cast iron pipe; 48 feet of 30-inch cast iron; and 36 feet of 36-inch cast iron pipe; and 30 feet of 6-inch vitrified pipe. That since the

original construction of said line bridges have been filled, necessitating the placing of 14,837 cubic yards of material which is not included in the grading quantities mentioned above.

That in order to reproduce the said line, including side tracks, in the condition in which the same now is, it would be necessary to lay 87,551 ties.

That in order to reproduce the said line, including the side tracks, in the condition in which the same now is, it would be necessary to lay 2,628.06 tons of steel rails, the same requiring 355,380 pounds of splices, 34,394 pounds of bolts, 187,236 pounds of spikes, 26,244 rail braces, and 3,200 pounds of nut locks; and frogs and switches, which for the purpose of ascertaining the cost of reproduction are estimated at the cost of \$5,440, in place.

That to reproduce the ballast on said branch line it would be necessary to ballast with earth 26.23 miles, which for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$600 per mile.

That in order to reproduce the said branch line, including the side tracks, it would be necessary to lay 29.79 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$700 per mile.

That it would be necessary in order to reproduce the said line in its present condition to construct 49.5 miles of barbed wire fences. That the crossings, cattle guards and signs along the said branch line would cost at the present time, to reproduce new, the sum of \$1,509.50.

That the interest of the Oregon Railroad & Navigation Company in the telegraph lines along the said branch line would cost to reproduce new the sum of \$791.88.

That the station buildings along the said branch line consist of 3,184 square feet, floor area, of the O. R. & N. standard one-story frame station buildings; 4,612 square feet floor area station platforms, and the furniture and fixtures for the said station buildings would cost to reproduce the same new the sum of \$447..

That the water stations along the said branch line would cost to reproduce the same new the sum of \$3,434.

That the miscellaneous structures along the said branch line consist of 1,253 square feet floor area of O. R. & N. standard white section houses; 1,085 square feet floor area of O. R. & N. standard Chinese section houses; 576 square feet floor area of tool, coal and miscellaneous sheds; 372 square feet floor area of water closets; 3,360 square feet of O. R. & N. standard stockyards, and 120 water barrels.

No. 15.

That that portion of the branch lines of the Oregon Railroad & Navigation Company extending from La Crosse to Connell, and being 53.12 miles in length, was constructed, as before stated, by the Columbia & Palouse Railroad Company, and cost, in connection with

other portions of the line, the sum hereinbefore stated.

That to reproduce the grading quantities on said line in the condition in which the same now are it would be necessary to move 448,437 cubic yards of earth a distance of not to exceed 300 feet; 13,401 cubic yards of loose rock a distance of not to exceed 300 feet; 43,230 cubic yards of solid rock a distance of not to exceed 300 feet; 6,368 cubic yards of cemented gravel a distance of not to exceed 300 feet; and of the quantities above mentioned it would be necessary to move an equivalent of 511,436 cubic yards a distance of 100 feet in excess of said 300-foot free haul allowance. That it would be necessary to place 4,701 cubic yards of riprap. That along said line there is now 7,513 lineal feet of side tracks, the grading for which side tracks is not included in the grading quantities above mentioned, and which grading for the purpose of ascertaining the cost of reproduction is estimated to cost 40 cents per lineal foot. It would be necessary to clear .88 acres and to grub 3.52 stations.

That to reproduce the bridges, trestles and culverts on said line it would be necessary to construct 1,490 lineal feet of pile bridges; 365 lineal feet of frame trestles; 264 lineal feet of combination pile and frame bridges; 208 lineal feet of frame approach, and 151 lineal feet of pile and frame approach; one 150-foot Howe Truss bridge; 58,609 feet B. M. timber in culverts and wooden boxes; 156 feet of 18-inch cast iron pipe; 72 feet of 18-inch corrugated steel pipe; 114 feet of 24-inch corrugated steel pipe; 108 feet of 33-inch corrugated steel pipe; 24 feet of 36-inch corrugated steel pipe; 68 cubic yards stone masonry in culverts. That since the original construction of said line, bridges have been filled, necessitating the placing of 4,567 cubic yards of material not included in the grading quantities mentioned above.

That to reproduce the said line, including the side tracks, in its present condition, it would be necessary to lay 165,976 ties. That to reproduce the said line, including side tracks, in its present condition, it would be necessary to lay 5,064.93 tons of steel rails, the same requiring 450,639 pounds of splices, 65,255 pounds of bolts, 358,890 pounds of spikes, 26,480 rail braces and 6,560 pounds of nut locks; and frogs and switches, which for the purpose of ascertaining the cost of production are estimated at a cost of \$4,008, in place.

That to reproduce the ballast on the said branch line it would be necessary to ballast with earth 53.12 miles, which for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$600 per mile.

That to reproduce the line in its present condition it would be necessary to lay 56.52 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$700 per mile.

That it would be necessary in order to reproduce the said line in its present condition to construct 14 miles of barbed wire fence. That the crossings, cattle guards and signs along the said line would cost, at present prices, to reproduce new the sum of \$1,140.12.

That the interest of the Oregon Railroad & Navigation Company in the telegraph lines along the said branch line would cost to reproduce the same new the sum of \$1,603.69.

That the station buildings along the said line consist of 4,070 square feet floor area of O. R. & N. standard one-story frame station buildings; 4,181 square feet floor area of station platforms, and that the furniture and fixtures for the station buildings would cost to reproduce new the sum of \$641.50.

That in order to reproduce new the water stations along said lines it would cost the sum of \$3,399.

That the miscellaneous structures along the said line consist of 710 square feet floor area of O. R. & N. standard white section houses; 649 square feet floor area of O. R. & N. standard Chinese section houses; 330 square feet floor area of tool, coal and miscellaneous sheds; 340 square feet floor area of water closets; 312 square feet floor area of oil, sand and pump houses; 564 square feet of miscellaneous platforms; 9,542 square feet of O. R. & N. standard stock-yards, and 120 water barrels.

No. 16.

That that portion of the branch line of the Oregon Railroad & Navigation Company extending from Starbuck to Pomeroy, a distance of 30.13 miles, was constructed by the Oregon Railway & Navigation Company in the year 1885, and cost the Oregon Railway & Navigation Company and the Oregon Railroad & Navigation Company, including betterments and improvements, down to the 30th day of June, 1907, the sum of \$342,190.07.

That in order to reproduce the grading on said branch line it would be necessary to move 215,141 cubic yards of earth a distance of not to exceed 300 feet; 3,805 cubic yards of loose rock a distance of not to exceed 300 feet; 2,360 cubic yards of solid rock a distance of not to exceed 300 feet; 6,938 cubic yards of cemented gravel a distance of not to exceed 300 feet; 11,423 cubic yards of hard pan a distance of not to exceed 300 feet; and of the quantities above mentioned it would be necessary to move an equivalent of 238,578 cubic yards a distance of 100 feet in excess of said 300-foot free haul allowance. It would be necessary to clear 5.72 acres and to grub 4 stations.

It would be necessary to place 5,146 cubic yards of riprap.

That along said line there is now 3,239 lineal feet of side track and the grading for which was not included in the grading quantities above mentioned, and for which the purpose of ascertaining the cost of reproduction is estimated to cost the sum of 40 cents per lineal foot.

That to reproduce the bridges, trestles and culverts on said line it would be necessary to construct 822 lineal feet of pile bridges; 133 lineal feet of frame trestles; 368 lineal feet of combination pile and frame trestles; 101,311 feet B. M. timber in culverts and wooden boxes; 60 feet of 12-inch cast iron pipe; 72 feet of 18-inch cast iron

pipe; 294 feet of 24-inch cast iron pipe; 48 feet of 36-inch cast iron pipe, and 48 feet of 24-inch corrugated steel pipe; and to place 75 cubic yards concrete masonry in pipe end walls.

That subsequent to the construction of said road there has been 8,411 cubic yards of material placed in filling bridges and trestles, the same not being included in the grading quantities above mentioned. That to reproduce the said line, including the side tracks along the same, in its present condition, it would be necessary to lay 94,984 ties.

That to reproduce the said line, including side tracks along the same, in its present condition, it would be necessary to lay 2,839.98 tons of steel rails, the same requiring 395,580 pounds of splices, 37,258 pounds of bolts, 204,634 pounds of spikes, 15,328 rail braces, and 3,620 pounds of nut locks; and frogs and switches, which for the purpose of ascertaining the cost of production are estimated to cost \$1,973, in place.

That to reproduce the ballasting on said line it would be necessary to ballast with earth 30.13 miles, which for the purpose of ascertaining the cost of production is estimated to cost the sum of \$600 per mile.

That to reproduce the line it would be necessary to lay 32.27 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$700 per mile.

That it would be necessary in order to reproduce the said line in its present condition to construct 56 miles of barbed wire fence.

That the crossings, cattle guards and signs along the line would cost at present prices to reproduce new the sum of \$1,005.88.

That the interest of the Oregon Railroad & Navigation Company in the telegraph lines along the said portion of said line would cost to reproduce new the sum of \$909.74.

That the station buildings along said line consist of 2,354 square feet floor area of O. R. & N. standard one-story station buildings; 3,434 square feet of station platforms; that the furniture and fixtures contained in said station buildings, for the purpose of ascertaining the cost of reproduction is estimated to cost \$323.

That the shops, round houses and turn tables along the said portion of said line consist of one 2-stall frame engine house, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$1,000, and one 50-foot wooden turn table, which for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$1,000.

That to construct new the water stations along the said line would cost the sum of \$5,121.

That the miscellaneous structures along the said portion of said line consist of 1,764 square feet floor area of O. R. & N. standard white section houses; 1,647 square feet floor area of O. R. & N. standard Chinese section houses; 696 square feet floor area of tool, coal and miscellaneous sheds; 432 square feet floor area of water closets; 168 square feet floor area of oil, sand and pump houses;

1,188 square feet of miscellaneous platforms; 13,992 square feet of O. R. & N. standard stockyards, and 60 water barrels.

No. 17.

That that portion of the branch line of the Oregon Railroad & Navigation Company in Washington, extending from Walla Walla to Riparia, and being 55.85 miles in length, together with that portion of the branch line extending from Bolles to Dayton, and being 13.26 miles in length were constructed by the Oregon Railway & Navigation Company in 1882 and cost said Oregon Railway & Navigation Company, and the Oregon Railroad & Navigation Company, including betterments and improvements, down to the 30th day of June, 1907, the sum of \$2,235,553.79.

That to reproduce the grading on said portion of said line extending from Walla Walla to Riparia, and being 55.85 miles in length, in its present condition, it would be necessary to move 728,296 cubic yards of earth a distance of not to exceed 300 feet; 55,303 cubic yards of loose rock a distance of not to exceed 300 feet; 130,574 cubic yards of solid rock a distance of not to exceed 300 feet; 2,595 cubic yards of cemented gravel a distance of not to exceed 300 feet, 439 cubic yards of boulder gravel a distance of not to exceed 300 feet. It would be necessary to place 364 cubic yards of riprap. It would be necessary to clear 15 acres. And of the quantities above mentioned it would be necessary to move an equivalent of 615,579 cubic yards a distance of 100 feet in excess of said 300 feet free haul allowance.

That there is on said portion of said line from Walla Walla to Riparia 15,482 lineal feet of side tracks, the grading for which is not included in the grading quantities shown above, and that for the purpose of ascertaining the cost of reproduction said grading is estimated to cost 40 cents per lineal foot.

That subsequent to the construction of said portion of said line from Walla Walla to Riparia the banks were widened, and that 143,678 cubic yards of material were used for this purpose, said material not being shown in the grading quantities shown above.

That to reproduce the bridges, trestles and culverts on said line from Walla Walla to Riparia it would be necessary to construct 688 lineal feet of pile bridges; 1,216 lineal feet of frame bridges; 820 lineal feet of high frame trestles; 160 lineal feet of pile bridge approaches and one 72-foot Howe Truss bridge; 64,438 feet B. M. of timber in culverts and wooden boxes; 264 feet of 12-inch cast iron pipe; 108 feet of 16-inch cast iron pipe; 872 feet of 18-inch cast iron pipe; 158 feet of 20-inch cast iron pipe; 1,248 feet of 24-inch cast iron pipe; 108 feet of 30-inch cast iron pipe; 660 feet of 36-inch cast iron pipe; 244 feet of 10-inch vitrified pipe; 1,864 feet of 12-inch vitrified pipe; 170 feet of 14-inch vitrified pipe, and 804 feet of 16-inch vitrified pipe; 84 feet of 18-inch vitrified pipe; 216 feet of 24-inch vitrified pipe, and 216 feet of 18-inch corrugated steel pipe; and to place 4 cubic yards of concrete masonry in pipe end walls.

That subsequent to the construction of said portion of said line from Walla Walla to Riparia there has been used in filling bridges 251,962 cubic yards of material, which is not included in the grading quantities shown above, and which should be included in the cost of reproduction.

That to reproduce the said line from Walla Walla to Riparia, including side tracks along the same, it would be necessary to lay 197,090 ties.

That to reproduce the said line from Walla Walla to Riparia, including the side tracks along the same, it would be necessary to lay 6,434.49 tons of steel rails, the same requiring 816,631 pounds of splices, 80,273 pounds of bolts, 424,158 pounds of spikes, 10,980 light tie plates, 54,006 rail braces, and 10,720 pounds of nut locks; and frogs and switches, which for the purpose of ascertaining the cost of reproduction as estimated to cost the sum of \$10,880, in place.

That to reproduce the ballasting on said line from Walla Walla to Riparia it would be necessary to ballast with earth 54.49 miles, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$600 per mile, and to ballast with gravel 1.59 miles, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$1,100 per mile.

That to reproduce the line from Walla Walla to Riparia it would be necessary to lay 67.78 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$700 per mile. And that it would be necessary to place tie plates, and the labor of placing the same is estimated to cost \$164.

That it would be necessary in order to reproduce said line from Walla Walla to Riparia, in its present condition, to construct 105.5 miles of barbed wire fence.

That the crossings, cattle guards and signs along the said line from Walla Walla to Riparia would cost at present price, to reproduce the same, the sum of \$1,896.50.

That in order to reproduce the said portion of said line from Walla Walla to Riparia, in its present condition, it would be necessary to install one train order signal, which for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$225.

That the interest of the Oregon Railroad & Navigation Company in the telegraph lines along the said portion of said line from Walla Walla to Riparia would cost to reproduce new the sum of \$1,685.99.

That the station buildings along the said portion of said line from Walla Walla to Riparia consist of one uncompleted brick station building at Walla Walla, which had cost to June 30, 1907, the sum of \$16,541.87, and it would be necessary to expend a like amount to reproduce the same; 648 feet floor area of O. R. & N. standard two-story frame station buildings; 6,248 feet floor area of O. R. & N. standard one-story frame station buildings; 53,329 square feet of station platforms; and that the furniture and fixtures contained in said station

buildings, for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$1,109.

That the shops, round houses and turn tables along said line from Walla Walla to Riparia consist of 5,356 square feet floor area of brick shops; 1,216 square feet floor area of frame shops; one brick engine house containing fifteen stalls; one frame engine house containing four stalls; one 54-foot steel turn table, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$2,500, and one 75-foot steel turn table, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$6,535.

That to reconstruct new the water stations along the said portion of said line from Walla Walla to Riparia would cost the sum of \$11,972.

That to reproduce the fuel stations along said portion of said line from Walla Walla to Riparia it would be necessary to construct one 14-pocket coal chute, which for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$10,000.

That the storage warehouses along the said portion of said line from Walla Walla to Riparia consist of 8,450 square feet floor area. That the miscellaneous structures along the said portion of said line from Walla Walla to Riparia consist of 5,696 square feet floor area of O. R. & N. standard white section houses; 3,132 square feet floor area of O. R. & N. standard Chinese section houses; 5,540 square feet floor area of freight sheds; 5,584 square feet floor area of offices and dwellings; 1,892 square feet floor area of tool, coal and miscellaneous sheds; 1,860 square feet floor area of water closets; 1,260 square feet floor area of oil, sand and pump houses; 30,762 square feet of miscellaneous platforms; 3,600 square feet floor area of ice houses; 15,358 square feet floor area of O. R. & N. standard stockyards; one set of 50-ton track scales; 60 water barrels; and fire protection, which for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$520.

No. 18.

That that portion of the branch line of the Oregon Railroad & Navigation Company owned and operated by it extending from Bolles to Turner, and being 25.06 miles in length, was built, that portion from Bolles to Dayton by the Oregon Railway & Navigation Company in the year 1881 as hereinbefore stated, and that portion from Dayton to Turner, being 11.8 miles in length, being constructed by the Oregon Railroad & Navigation Company in the year 1899; that portion from Dayton to Turner cost the Oregon Railroad & Navigation Company, including betterments and improvements, down to the 30th day of June, 1907, the sum of \$218,646.32.

That in order to reproduce the grading on that portion of the branch from Bolles to Turner it would be necessary to move 331,193 cubic yards of earth a distance of not to exceed 300 feet; 1,465 cubic yards of loose rock a distance of not to exceed 300 feet; 9,084 cubic

yards of solid rock a distance of not to exceed 300 feet; and 2,501 cubic yards of special earth a distance of not to exceed 300 feet; and to place 312 cubic yards riprap and to clear 3 acres, and of the quantities above mentioned it would be necessary to move an equivalent of 242,736 cubic yards a distance of 100 feet in excess of the said 300 feet free haul allowance.

That along the said line there is now 6,304 lineal feet of side track the grading for which is not included in the grading quantities above mentioned, which for the purpose of ascertaining the cost of reproducing the same is estimated to cost the sum of forty cents per lineal foot.

That since the original construction of the said branch, the grade and banks have been widened necessitating the placing of 41,051 cubic yards of material, which is not included in the grading quantities above mentioned.

That to reproduce the bridges, trestles and culverts on said line it would be necessary to construct 888 lineal feet of pile bridges, 168 lineal feet of frame trestles; 676 lineal feet of combination pile and frame bridges; 340,788 feet B. M. of timber in culverts; and wooden boxes; 24 feet of 18-inch cast iron pipe; 24 feet of 24-inch cast iron pipe; 48 feet of 30-inch cast iron pipe, and 112 feet of 18-inch corrugated steel pipe, and 96 feet of 12-inch vitrified pipe. That since the original construction there has been 15,568 cubic yards of material used in filling bridges and trestles, and the same is not included in the grading quantities above set out.

That to reproduce the said line including the side tracks, in the condition in which the same now is, it would be necessary to lay 85,442 ties.

That to reproduce the said line, including the side tracks, in the condition in which the same now is, it would be necessary to lay 2,573.20 tons of steel rails, the same requiring 345,472 lbs. of splices, 33,671 lbs. of bolts, 183,632 lbs. of spikes, 3,460 rail braces, and 3,020 lbs. of nut locks, and frogs and switches, which for the purpose of ascertaining the cost of reproduction are estimated to cost \$4,560.00 in place.

That to reproduce the ballast on said line it would be necessary to ballast with earth 25.6 miles, which for the purpose of reproduction is estimated to cost the sum of \$600.00 per mile.

That to reproduce the line in its present condition, it would be necessary to lay 29.28 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$700.00 per mile.

That it would be necessary, in order to reproduce the said line in its present condition, to construct 44 miles of barbed wire fence. That the crossings, cattle guards and signs along that portion of the line would cost, at present prices, to reproduce new, the sum of \$1,994.50.

That the interest of the Oregon Railroad & Navigation Company

in the telegraph lines along said line would cost to reproduce new the sum of \$756.56.

That the station buildings along said line consist of 1,536 square feet floor area of O. R. & N. standard two-story station buildings; 1,980 square feet floor area of O. R. & N. standard one-story station buildings; and 4,452 square feet floor area of station platforms; and the furniture and fixtures for the said station buildings along said line, would cost to reproduce new the sum of \$971.50.

That the shops, round houses and turn tables along said line consist of 1,120 square feet floor area of frame shops; one 1-stall frame engine house; one 50-foot steel turn table; which turn table for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$2,500.00; two 60-foot turn tables, which for the purpose of ascertaining the cost of reproduction are estimated to cost \$3,000.00 each.

That in order to reproduce the water stations along said line new, it would cost the sum of \$2,050.00.

That the storage warehouses along the said line consist of 25,180 square feet floor area.

That the miscellaneous structures along said portion of said branch line consist of 656 square feet floor area of O. R. & N. standard White section houses; 268 square feet floor area of O. R. & N. standard Chinese section houses; 1,896 square feet floor area of freight sheds; 1,081 square feet floor area of tool, coal and miscellaneous sheds; 192 square feet floor area of water closets; 2,704 square feet floor area of miscellaneous platforms; 8,652 square feet of O. R. & N. standard stock yards, and 50 water barrels.

No. 19.

That during the time that the Oregon Railway & Navigation Company's lines were in the hands of a receiver the operating accounts were not correctly kept so as to show the proper division between betterments and improvements and operating expenses, and during said time betterments and improvements were made on said line amounting to the sum of \$16,882.23 which were charged to operating expenses instead of betterments and improvements, and which sum is properly chargeable to the lines in the state of Washington as part of the original cost.

No. 20.

That the average height of the pile bridges on all of the lines, main and branch, hereinbefore referred to is twelve feet.

That the average height of the frame trestles on all of the said lines hereinbefore referred to is 13 feet.

That the average height of the combination pile and frame trestles hereinbefore referred to is 14 feet.

That the average height of the high frame trestles hereinbefore referred to is 70 feet.

That the average height of the pile approaches hereinbefore referred to is 20 feet.

That the average height of the frame approaches hereinbefore referred to is 15 feet.

That the average height of the combination pile and frame approaches hereinbefore referred to is 15 feet.

21.

That the rail lines of the Oregon Railroad & Navigation Company situate in the state of Washington, and hereinbefore referred to, as shown by the books and records of the said railroad company, exclusive of equipment, and exclusive of the terminal grounds in the city of Spokane owned by the Spokane Union Depot Company, cost the sum of \$11,979,688.93.

That included in said amount is the moneys paid for engineering, superintendents and inspection, right of way, lands, depot grounds (excluding the terminals in Spokane) moneys expended for grading, clearing and grubbing, tunnels, bridges and trestles, culverts, ties, rails, track fastenings, frogs and switches, ballast, track laying and surfacing, fencing, crossings, cattle guards and signs, telegraph lines, station buildings and fixtures, section houses, engine houses, and shops, turn tables, shop machinery and tools, water stations and miscellaneous structures and moneys spent for legal expenses; the sum of \$279,101.57 expended for interest and discount during construction, and said sum also includes the amount shown on their books for general taxes and general expenses during construction. That in order to reproduce the said line in the condition in which they were on the 30th day of June, 1907, (all material and structures being considered as new) exclusive of equipment, exclusive of right of way, terminal grounds, lands and real estate, and exclusive of any allowance for discount and stores on hand, it would cost the sum of \$11,507,255.92. That included in said sum is the cost of engineering, superintendence and inspection estimated at \$363,206.34. That the total amount charged for engineering, superintendence and inspection in the original construction of said lines was the sum of \$348,286.99.

That included in said estimate of the cost of reproduction is an allowance for legal and general expenses amounting to the sum of \$103,811.80.

That the amount paid for legal and general expenses as shown by the books of the said company, for the original construction of said line, was the sum of \$53,811.03.

That during the construction of many of the lines in Washington, the legal and general expenses properly chargeable to such construction were largely borne by the parent company, to-wit, the Oregon Railway & Navigation Company, and such charges would not, therefore, be made against the particular lines.

That included in such estimate of the cost of reproduction is an

allowance for interest during construction amounting to the sum of \$647,857.76.

That the amount charged for interest, including discounts, as shown by the books of the Oregon Railroad & Navigation Company, during the construction of said line, was the sum of \$279,101.57.

That the said lines were constructed in small sections, the moneys advanced by the parent company the Oregon Railway & Navigation Company, and in some instances no charge was made for interest during construction.

That all of said lines were constructed on an average of less than one year from the time construction was commenced thereon.

That two years would be a reasonable time within which to reconstruct the said lines. That an allowance of one year's interest would be a reasonable allowance for the money that would be invested during such construction.

That included in the said cost of reproduction is an allowance of \$64,601.00 for channeling (which covers changes of channels of streams).

That included in the said cost of reproduction is an allowance of \$23,021.00 for shop machinery and tools.

No. 22.

That as before stated the real estate, lands, station buildings and terminal grounds used and operated by the Oregon Railroad & Navigation Company in the City of Spokane, are owned by the Spokane Union Depot Company, a corporation, the capital stock of which appears to be owned and controlled by the Oregon Railroad & Navigation Company and the property is leased to the Oregon Railroad & Navigation Company, and operated as a part of its system, and for the purpose of ascertaining the value of the property owned by the Oregon Railroad & Navigation Company, the said property is treated in these findings as being owned by it.

That the Spokane Union Depot Company and the Oregon Railroad & Navigation Company have expended in purchasing lands, grading, improving, track laying, and in betterments and improvements down to the 30th day of June, 1907, on such property, not including the Jenkins property hereinafter referred to, the sum of \$1,030,824.00 of which \$753,751.45 is charged to lands and depot grounds and which last mentioned disbursement and sum is made up of the following items: \$151.45 in cash, 4,996 shares of stock of the Spokane Union Depot Company of the par value of \$499,600.00, first mortgage bonds of the Spokane Union Depot Company in the sum of \$254,000.00, said first mortgage bonds, capital stock and the said sum of \$151.45 in cash, being paid to the Seattle Lake Shore and Eastern Railway Company as the purchase price of the Spokane Union Depot grounds. That in order to reproduce the grading on the said grounds it would be necessary to move 114,585 cubic yards of solid rock excavation;

211,759 cubic yards of common excavation; it would be necessary to place 19,349 ties; it would be necessary to lay 720.73 tons of steel rails necessitating the use of track fastenings as follows: 3,720 pounds of 56-pound fish plates, 95,499 pounds of 60-pound angle bars; 9,477 pounds of bolts; 3,401 rail braces and 40,814 pounds of spikes.

And it would be necessary to place forty-two 60-pound No. 8½ frogs with split switches, complete; three 56-pound No. 8½ frogs with stub switches complete.

It would be necessary to lay 7.73 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated to cost the sum of \$700.00 per mile.

That it would be necessary to ballast 7.73 miles of track, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$1,500.00 per mile.

That in order to reproduce the said terminal grounds in their present condition, it would be necessary to erect a passenger depot, freight house, office building, coal and ice houses, section house, store house, engine house, blacksmith shop, sixty-foot steel turn table, track scales, water stations and fire protection for freight depot.

That the Spokane Union Depot Company and the Oregon Railroad & Navigation Company have expended for construction of their line including grading, the erection and construction of all buildings and improvements on said lands down to the 30th day of June, 1907, as appears from the accounting records of the Oregon Railroad & Navigation Company, the sum of \$277,072.55.

That the said accounting records show that there has been expended for rails on said terminal grounds the sum of \$7,243.41, whereas a greater amount has necessarily been expended for such rails, and said accounting records show that there has been expended for ties \$2,398.00 whereas a much greater amount has been expended, and the Commission finds that a greater sum has been expended than as shown by the accounting records.

That it would cost to reproduce the improvements on the said Spokane terminal grounds, in their present condition, new, in cash, the sum of \$421,527.20.

No. 23.

That after a railroad is originally constructed and after the same is turned over to the operating department, improvements are constantly made in the grading and surfacing of the road by section men and by the operating department of the road, the expenditure of which is necessarily charged to the cost of operation, and that for approximately five years after such road is turned over to the operating department the grade undergoes what is known as seasoning and after said term of five years said grade has appreciated in value and is approximately of a value ten per cent. greater than its value would be at the time the same was turned over to the operating department

That the tunnels remain of approximately the same value and neither appreciate nor depreciate.

That the bridges, trestles and culverts depreciate annually wooden bridges materially and steel and iron bridges but slightly, and that the present value of the bridges, trestles and culverts along all the lines of the Oregon Railroad & Navigation Company is approximately 84.3 per cent. of the cost of reproduction new.

That the ties, untreated, have an average life of approximately seven years, and that as the same are renewed from time to time the expense is chargeable to operating expenses.

That the Oregon Railroad & Navigation Company have from time to time renewed their ties and the present value of the ties is approximately fifty per cent. of the cost of reproducing the same new.

That the rails, track fastenings, and frogs and switches have depreciated so that the present value of the same is approximately seventy-five percent. of the cost of reproducing the same new.

That the present value of the fencing is sixty per cent. of its original value.

That the present value of the crossings, cattle guards and signs is approximately 50% of its value new.

That the interlocking and signal apparatus, telegraph lines, ballast and track laying and surfacing is an equal value as its original cost.

That the present value of the station buildings and fixtures is approximately 53.3% of its value new.

That the present value of the shops, round houses and turn tables is approximately 63% of its value new.

That the value of the shop machinery and tools and water stations is approximately 75% of its value new.

That the present value of the fuel stations is approximately 49% of its value new.

That the present value of the storage warehouses is approximately 61% of its value new.

That the present value of the miscellaneous structures is approximately 57.4% of its value new.

That the present value of the section equipment is approximately 70% of its value new.

That the present value of the property mentioned in finding No. 19 in its present condition, allowing for appreciation and depreciation, basing the same solely upon the cost of reproduction is the sum of \$10,254,717.76.

No. 24.

That the total equipment of the Oregon Railroad & Navigation Company on its entire line in Washington, Oregon and Idaho consists of 158 locomotives, and the locomotive mileage in the state of Washington is 29.7 per cent. of the locomotive mileage of the system; sixty coaches and chair cars and the car mileage of coach and chair cars in the state of Washington is 31.6 percent. of the coach and chair

car mileage of the entire system; 10 dining and buffet cars and the car mileage of such dining and buffet cars in the state of Washington is 26 percent of the dining and buffet car mileage of the entire system; 35 baggage, express and postal cars, and the car mileage on such equipment in the state of Washington is 26.3 per cent of the mileage for such equipment of the entire system; 5 combination coach and baggage cars, the car mileage of such equipment in the state of Washington being 26.3 percent of the car mileage of such equipment for the entire system; 82 coal cars, 227 flat cars, 297 stock cars, 1,812 box cars, 160 furniture cars, 7 refrigerator cars, 45 oil tanks, 20 steel ore cars, 4 combination box and stock cars, and the car mileage in the state of Washington of such equipment is 25 percent of the total car mileage on such equipment for the entire system; 4 business (company service) cars, the car mileage of which in the state of Washington represents 31.6 percent of the car mileage of such equipment for the entire system; 44 cabooses, the car mileage on such cabooses in the state of Washington being 25 percent of the car mileage on such equipment for the entire system.

Road and miscellaneous cars as follows: 248 ballast cars, 1 flanger, 2 rotary snow plows, 8 derrick cars, 2 pile drivers, 8 water cars, 2 ballast spreaders, 2 ballast unloaders, one gravel plow, 2 steam shovels, 374 work cars, 5 coal cars, 15 flat cars, 6 old coaches, one old observation car, one clam shell and one outfit car, the car mileage on such equipment in the state of Washington being 27.6 percent of the car mileage on such equipment for the entire system. That the records of the Oregon Railroad & Navigation Company have been so kept that their equipment account fails to show the amount of money expended for the purchase of the particular equipment above referred to, such equipment account showing the amounts expended for all equipment used, irrespective of whether the same is now in existence or not. The Commission finds by estimating that the equipment above described cost the sum of \$1,274,496.80.

That it would cost to reproduce that portion of the equipment applicable to the state of Washington, based upon the different equipment mileage above set out, new, in cash, the sum of \$1,499,408.00.

That the present average value of the locomotives is 71.7 percent of their value new.

That the present value of the coaches and chair cars is 66% of their value new.

That the present value of the dining and buffet cars is 80% of their value new.

That the present value of the baggage, express and postal cars is 60% of their value new.

That the present value of the combination cars is 20% of their value new.

That the present value of the freight cars is 56% of their value new.

That the present value of the company service equipment is 55.4% of their value new.

That the present fair, cash, market value of the equipment properly chargeable to the state of Washington, based on the equipment mileage before stated, on the 30th day of June, 1907, was and is the sum of \$921,360.00.

No. 25.

That the lines of the Oregon Railroad & Navigation Company in the state of Washington extend through a highly developed and rich agricultural section producing annually large quantities of wheat and grain, which wheat and grain is shipped over the lines of the Oregon Railroad & Navigation Company to Portland, Oregon, either in its natural condition or in flour and mill feed, large portions of such wheat and grain and flour being exported to foreign markets. That along the line of the said railroad there are many warehouses owned by private individuals, situate upon the company's right of way affording good facilities for storage and shipment of such grains and by reason thereof adding great value to the lines of the said railroad. That as before stated the lines of the said road in Washington, are a part of the system of the Oregon Railroad & Navigation Company having its terminals at Portland.

That the said railroad company owns in Portland large terminal grounds and owns docks and ware houses and along its line in Portland there are constructed and in operation large docks and warehouses owned by private individuals, all of which docks and warehouses afford ample facilities for the handling and storing of the wheat and grain, and ample facilities for the transshipment of the same from the rail lines to water lines, which facilities owned by the Oregon Railroad & Navigation Company and owned by private individuals are of great value to the lines of the Oregon Railroad and Navigation Company situate within the state of Washington, in that it permits the Oregon Railroad & Navigation Company to afford ample facilities to the shippers along its line to handle and care for the product of the soil in an advantageous manner.

That a very large proportion of the business transacted by the Oregon Railroad & Navigation Company is interstate business, that is to say, business originating in Washington, passing over the lines in Washington and over the lines in Oregon destined to Portland, and business originating in Portland, passing over the lines of the Oregon Railroad and Navigation Company in Oregon and over the lines of the said Company in Washington.

That the terminals in the city of Spokane, hereinbefore referred to are required largely by the said Oregon Railroad & Navigation Company in the conduct of its interstate business and give an increased value to the entire system of the said company and to each mile of its road wherever situate.

No. 26.

That included in said buildings and structures along the line of the Oregon Railroad & Navigation Company, are certain warehouses

aggregating 40,769 square feet floor area, estimated to cost new the sum of \$40,769.00, and having a present value of \$24,889.19. These warehouses are used by the Oregon Railroad & Navigation Company in its capacity as a warehouseman and not in its capacity as a common carrier, the same being used for the storage of grain in the same manner as warehouses along its line owned by private individuals.

No. 28.

That the Oregon Railroad & Navigation Company have their general shops for repairing and constructing equipment and such general repairs as are necessary in the operation of a railroad in the city of Portland, Oregon.

That such repair shops are necessary for the conduct and operation of a railroad and adds greatly to the value of the rail lines of the said company in the state of Washington.

No. 28.

That the right of way, terminal grounds and real estate used by said railroad company for railroad purposes, exclusive of the Spokane terminals owned by the Spokane Union Depot Company, and hereinbefore referred to, cost the Oregon Railroad & Navigation Company, the sum of \$320,530.51. Which sum is, however, included within the cost of construction of the different portions of said lines hereinbefore given.

No. 29.

That in order to acquire lands for right-of-way it is necessary for such railroads to pay, in addition to the actual market value of the lands taken, a sum ranging from the actual value to 500 percent addition to such market value, to cover consequential damages to lands not taken and because of the necessities of the railroads to have the particular piece of land sought as necessary for their right-of-way.

No. 30.

That it would cost at the present time to reproduce the right of way, lands and terminal grounds of the said railroad, used for railroad purposes, and such as it now owns which in the immediate future will be necessary for it to use for railroad purposes, the sum of \$2,248,169.73, which sum is divided along the line of said railroad as follows:

That part of the main line of the said Oregon Railroad & Navigation Company extending from the southeasterly limits of the city of Spokane to the Southerly boundary of Spokane County, the sum of \$156,430.50.

That portion of the main line extending from the south boundary of Spokane County down to the Snake River and all being in Whitman County, the sum of \$451,695.27.

That portion of the main line in Columbia County extending from Riparia to the East boundary of Walla Walla County, the sum of \$11,448.00.

All of that portion of the main line extending from the boundary between Columbia and Walla Walla counties to the Washington-Oregon state line, the sum of \$61,362.15.

That portion of the branch line of the Oregon Railroad & Navigation Company extending from Fairfield to Waverly in Spokane County, the sum of \$7,944.00.

That portion of the branch lines of the said railroad in Whitman County extending from Tekoa to the state line, from Connell to the Idaho State line and from La Crosse to the Adams County line, the sum of \$120,169.06.

That portion of the branch line extending from Connell to the boundary between Adams and Franklin Counties, the sum of \$30,000.00.

That portion of the branch line extending through Adams County the sum of \$9,019.60.

All that portion of the branch line in Columbia County extending from Grange City to the Columbia-Walla Walla County boundary line and from Starbuck to the Columbia-Garfield county line, and from the Columbia-Walla Walla county line to Turner, the sum of \$109,455.48.

That portion of the branch line in Garfield County extending from the Garfield-Columbia County line to Pomeroy, the sum of \$38,331.36.

All that portion of the branch line in Walla Walla County extending from Bolles Junction northerly to the Walla Walla-Columbia county line, and from Bolles Junction easterly to the Walla Walla-Columbia county line and extending from Bolles Junction to the northerly limits of Walla Walla, and extending from the Oregon-Washington state line to the southerly limits of Walla Walla, and extending from the westerly limits of Walla Walla to Wallula the sum of \$169,074.46.

All that portion of the branch line extending from Seltice to Winona, the sum of \$136,000.00.

And that portion of the line between the corporate limits of the city of Walla Walla, the sum of \$122,350.60.

That it would cost to reproduce the lands embraced within the right of way and terminals at Spokane, owned by the Spokane Union Depot Company but operated by the Oregon Railroad & Navigation Company, the sum of \$824,883.75, not including the property known as the Jenkins tracts hereinafter referred to.

No. 31.

That the Oregon Railroad & Navigation Company own in the city of Spokane in addition to the property hereinbefore described as the Union Depot Grounds, two tracts of land purchased from D. P. Jenkins, one of such tracts of land being bounded by Monroe, Mallon, Gardner, and the Westerly limits of Jefferson street, and constituting 464,625 square feet, and a triangular piece bounded by Mallon, Monroe, center of Mill street and the right-of-way of the St. Paul, Minneapolis and Manitoba railroad company, and containing 340,027 square feet. That said property is of the reasonable market value and it would cost to reproduce the same the sum of \$225,000.00.

That such property is not used by the Oregon Railroad & Navigation Company for railroad purposes.

That it is the intention of the Oregon Railroad & Navigation Company to extend its lines on to said property and lease the same for warehouse purposes, and the Commission finds that the same is not now necessary, nor will the same be necessary in the immediate future, for railroad purposes, and that the same is commercial property and used by the Oregon Railroad & Navigation Company for Commercial purposes.

No. 32.

That the Oregon Railroad & Navigation Company own, in addition to the property hereinbefore referred to, in the city of Walla Walla a tract of land irregular in shape, North of Rose street and east of a line 200 feet east of the center line of the main track of the Oregon Railroad & Navigation Company, lying North of Rose street and east of Ritz Ave., said property being what is known as the McCauley, Miller & McCool tracts, containing approximately 24 acres of land. That said property is not used by the Oregon Railroad & Navigation Company for Railroad purposes.

That the same is intended to be used by it for warehouse purposes said railroad company intending to extend its tracks on said property for the purpose of accommodating such warehouses and affording facilities therefor, and the same is not necessary now or in the immediate future for the use of said company for railroad purposes and the Commission finds the same to be commercial property.

That the said property last above described is of the value of approximately \$116,000.00.

No. 33.

That the Oregon Railroad & Navigation Company traverses the counties of Spokane, Whitman, Adams, Franklin, Garfield, Columbia, and Walla Walla.

That said counties have an area of 9,707 square miles and a population of 222,610 people.

That said company carries annually over its lines in the state of Washington approximately 1,260,000 tons of freight, State and Interstate, aggregating approximately 140,000,000 ton miles of freight carried annually, and over its lines in the state of Washington and carried annually approximately 550,000 passengers, state and interstate, aggregating 40,000,000 passengers carried one mile.

No. 34.

That in order to operate the railroad it is necessary for the road to have constantly on hand stores and supplies to meet exigencies as they arise.

That the Oregon Railroad & Navigation Company has now on hand, stores and supplies, for use upon its lines within the state of

Washington and necessary therefor, of the reasonable market value of \$241,335.00.

That said stores on hand consist of all kinds of material entering into the construction, improvement, betterment and operation of a road and when the same are used to repair, improve or use in operation, they are charged up to operating expenses or improvements and betterments as the facts may justify.

No. 35.

That of the ties hereinbefore set out as being necessary to be laid in the main line approximately 50 per cent of such ties are burnettized.

And of the ties hereinbefore mentioned as being necessary to be laid to reproduce the terminals at Spokane all of such ties are burnettized.

No. 36.

That the Oregon Railroad & Navigation Company's lines through Eastern Washington traverse a rich agricultural section producing annually large quantities of grain destined for shipment over the lines of the said railroad company in car load lots including approximately 15,000,000 million bushels of wheat annually. Large quantities of the wheat, or its product in flour, is carried over the lines of the Oregon Railroad and Navigation Company to Portland and after arriving at its destination in Portland is shipped to foreign ports. That along the line of the Oregon Railroad & Navigation Company in the state of Washington, there is adequate warehouse facilities for the handling or storage of grain, which ware houses are owned and operated, excepting as to the warehouses approximating in value \$40,769.00, hereinbefore referred to, by private individuals as warehousemen, but which warehouses add greatly to the facilities for freight shipment, and add to the value of the railroad lines.

No. 37.

That since the construction of the lines of the Oregon Railroad & Navigation Company through the state of Washington, said company has annually expended large sums of money advertising and exploiting the resources of the country adjacent to its line and has encouraged immigration along its lines so that the country adjacent and tributary to its lines has a comparatively large population and great density of traffic compared with other portions of the state of Washington, which density of traffic and population add value to the said lines.

No. 38.

(In view of the fact that the Oregon Railroad & Navigation Company introduced testimony tending to show the value of the terminals and shops owned by it in the state of Oregon, the Commission makes the following finding:)

The Commission finds that of the property described as the Al-

bina yards and terminals, that a strip of land lying along the Willamette River and having a frontage on said river of 6,353 feet, such portions as are now in use are used by the said Company for commercial purposes, and that such river frontage is not required for railroad purposes, and that such river frontage has a value of \$635,300.00.

The Commission further finds that of that portion in section 21, all except a small portion used by the Oregon Railroad & Navigation Company for its track running to the Portland Flouring mill and its track running to St. Johns, is not now in use nor is the same necessary for the use of the company in the operation of its railroad.

That all that portion in section 28 except the strip of land covered by tracks adjoining the river frontage property hereinbefore mentioned is not now used nor is the same necessary for the use of the said company for railroad purposes.

That the reasonable value to be allowed for that portion of the Albina property in Portland used by the company, and such as would be necessary for its use in the immediate future is the sum of \$650,000.00.

The Commission finds that the reasonable market value of the property owned by the Oregon Railroad & Navigation Company in Portland, known as the Alaska Dock and the Ainsworth dock, is the sum of \$997,874.00.

The Commission finds that the Northern Pacific Terminal Company of Oregon is a corporation and that it owns extensive and valuable terminals in the city of Portland.

That the terminal grounds were procured by such terminal company and the improvements thereon constructed by moneys raised from the sale of bonds of the Northern Pacific Terminal Company, which bonds are still outstanding.

That the Northern Pacific Terminal company operates its property under a contract between the Northern Pacific Railway Company, the Union Pacific Railroad Company and the Oregon Railroad & Navigation Company, its earnings to be applied to the satisfaction and retiring of the bonds of said company, the stock of said Northern Pacific Terminal Company being in the hands of a trustee and such stock to be issued to the Northern Pacific Railway Company, the Union Pacific Railroad Company and the Oregon Railroad & Navigation Company, in proportion to the amounts which the said companies respectively pay into the hands of the trustee for the purpose of retiring the bonds.

That the accounting records of the Oregon Railroad & Navigation Company show that it has expended in the construction of their roads, side tracks, buildings, improvements and betterments, shop machinery and tools and filling of bridges the sum of \$1,997,768.00.

That the depreciation of said structures and improvements would more than offset any additional cost in construction over what the same originally cost.

That the car and locomotive mileage in the state of Washington is approximately 27.5 per cent of the total car and locomotive mileage of the Oregon Railroad & Navigation Company's system: The track mileage in the state of Washington being 40.18% of the total track mileage of said company.

No. 39.

That the Oregon Railroad & Navigation Company has expended for its property of every kind and character in this state used for railroad purposes, and such as it will be necessary for it to use in the immediate future, the sum of \$14,244,240.93.

No. 40.

That it would cost to reproduce new the line of the Oregon Railroad & Navigation Company, in cash; including all terminals within the state of Washington, all real estate used by the railroad for railroad purposes and such as is reasonably necessary in the immediate future, and all improvements thereon and including all equipment as new, as the same existed on the 30th day of June, 1907, the sum of \$15,891,452.13.

No. 41.

That the present depreciated value of the property mentioned in the preceding finding, basing the same solely on the cost of reproducing the same new, is the sum of \$13,933,671.94.

No. 42.

That for the sake of brevity the words "interstate freight" and "interstate tonnage" and "state freight" and "state tonnage" are defined and used as follows:

Interstate freight or interstate tonnage is freight or tonnage that originates on the line of the said road within the state of Washington, passing over the lines within the state and over the lines of said road beyond the limits of the state; or, freight originating outside the state of Washington, destined to points within the state and passing over the lines without the state and over the lines within the state of Washington; or, freight originating outside the state of Washington, destined to points without the state passing over the lines of said railroad without the state and over the said lines within the state; or, freight originating within the state of Washington destined to points within the state of Washington but passing over the lines of the said road both within and without the state.

State freight and tonnage as hereinafter used is freight originating on the lines of said railroad within the state of Washington, destined to points within the state of Washington, and passing over the lines of said railroad wholly within the state.

Interstate passengers are passengers traveling on a continuous contract with said railroad company over its lines both within and without the state.

State passengers are passengers traveling over the said line on continuous contracts on the lines wholly within the state of Washington.

No. 43.

That for the fiscal year ending June 30th, 1906, the Oregon Railroad & Navigation Company carried over its lines in the state of Washington 1,258,578 tons constituting 139,189,398 tons of freight carried one mile over its said lines.

That of the said tons carried one mile approximately 17.08% thereof was state freight and 82.92% thereof was interstate freight and tonnage.

That of the said ton miles of freight carried over the lines in the state of Washington, approximately 29.33% thereof was grain, including wheat, oats, flour, barley, feed and flax, and of which ton miles of grain 5.8% thereof as state tonnage and 94.20% thereof was interstate tonnage. That said grain was hauled an average distance of 40.5 miles and that said interstate grain was hauled an average distance of 291.6 miles, 102.3 miles of which was over the lines within the state of Washington and 189.3 miles of which was over the lines of said company without the state of Washington.

That of said ton miles so carried as aforesaid approximately 14.89% thereof was lumber, of which 1.13 was state and 98.87% was interstate. That the average distance hauled of said lumber was state 63.4 miles and interstate 335.2 miles, of which 147.5 miles was within the state of Washington and 187.7 miles was over the lines of said company outside the state of Washington.

That of said ton miles so carried as aforesaid 2.98% thereof consisted of logs and other forest products, of which 28.79% was state freight and 71.21% was interstate freight and of which the state freight was hauled an average distance of 60.9 miles and the interstate portion thereof was hauled 194.6 miles, of which 65.2 miles was within the state of Washington, and 129.4 miles was over the lines of said company outside the state of Washington.

That of said ton miles so carried as aforesaid 4.34% thereof consists of coal, of which 7.21% thereof was state tonnage and 92.79% thereof was interstate tonnage. That said state tonnage was hauled an average distance of 44.6 miles and said interstate tonnage an average distance of 376.2 miles, 131.4 miles of which was over the lines of said road within the state of Washington and 244.8 miles of which was over the lines of said road without the state of Washington.

That of said ton miles so carried as aforesaid 16.57% thereof consisted of ore, all of which was interstate freight, and moved an average distance of 204.4 miles, 124.4 miles of which was over the lines of said road within the state of Washington and 80 miles of which was over the lines of said road without the state of Washington.

That of said ton miles of freight so carried as aforesaid approximately 3.51% thereof consisted of freight in less car loads of which 21.57% was state freight and moved an average distance of 64 miles,

and 78.42% thereof was interstate freight and moved an average distance of 294.8 miles, 117.2 miles of which was over the lines of said company within the state of Washington and 177.6 miles of which was over the lines of said road without the state of Washington.

That the balance of said ton miles approximating 23.38% consisted of miscellaneous car load freight moving under special commodity rates, consisting of more than 100 commodities, of which approximately 8.27% was state freight moving an average distance of 31.1 miles, and 91.73% of which was interstate freight moving an average distance of 340.5 miles, 162.3 miles of which was over the lines of said company within the state of Washington, and 178.2 miles of which was over the lines of said company without the state of Washington.

No. 44.

That the Oregon Railroad & Navigation Company is allied with and controlled by the Union Pacific Railroad Company, the said Union Pacific Railroad Company also controlling the Oregon Short Line Railroad Company.

That the capital stock of the said Oregon Railroad & Navigation Company consists of 240,000 shares of the par value of \$100.00 per share, of common stock, aggregating \$24,000,000 and \$11,000,000 par value of preferred stock. That of said common stock \$23,979,300 par value is owned by the Oregon Short Line Railroad Company, \$500.00 thereof being owned by the Oregon Railroad & Navigation Company, leaving \$20,200 thereof in the hands of the public. That said \$23,979,300.00 worth so owned by the Oregon Short Line is hypothecated as collateral security to secure the payment of the bonds of the Oregon Short Line and no part thereof is available for sale on the market.

That of said \$11,000,000.00 par value of preferred stock \$10,869,220.00 par value thereof is owned by the Oregon Short Line Company and \$122,900.00 par value thereof is owned by the Oregon Railroad & Navigation Company, there being in the hands of the public but \$7,880.00 par value thereof of said preferred stock.

That of said preferred stock in the hands of the Oregon Short Line Company and the Oregon Railroad & Navigation Company as aforesaid, \$10,866,000.000 par value is pledged as collateral security to secure the payment of their bonds and is not available for sale on the market.

That the Oregon Short Line Railroad Company is organized with a capital stock of \$27,460,100.00 of which \$27,340,700.00 is owned by the Union Pacific Railroad Company and \$109,400.00 is owned by the Oregon Short Line, leaving in the hands of the public \$10,000.00 worth par value.

That the Columbia & Palouse Railroad Company operated by the Oregon Railroad & Navigation Company has a capital stock of \$1,000,000.00 all of which is owned by the Oregon Railroad & Navigation Company and all of which is hypothecated and pledged.

That the Walla Walla & Columbia River Railroad Company is organized with a capital stock of \$700,000.00 all of which is owned by the Oregon Railroad & Navigation Company and all of which is hypothecated and pledged.

That the Snake River Valley Railroad Company has issued of its capital stock \$750,000.00 all of which is owned by the Oregon Railroad & Navigation Company

That the Columbia & Southern Railroad Company is organized with a capital stock of \$300,000.00 all of which capital stock appears to be owned either by the Union Pacific Railroad Company or the Oregon Short Line Railroad Company.

That the capital stock of the Columbia River and Oregon Central Railroad consists of \$50,000.00 all of which appears to be owned by the Union Pacific Railroad Company or the Oregon Short Line.

Making a total capitalization of \$37,800,000.00.

That by reason of the facts aforesaid the Commission has been unable to ascertain any evidence tending to show that any of the said stock has been sold within a reasonable time or any evidence which will tend to show the market value of said stock.

That the bonded indebtedness of the said Oregon Railroad & Navigation Company consists of \$3,000.00 of first mortgage bonds of the Oregon Railroad & Navigation Company dated June 6th, 1879, and due and payable July 1st, 1909, which bonds the Commission finds are worth par.

\$22,022,800.00 of consolidated mortgage bonds bearing date June 1st, 1896, and due and payable June 1st, 1946, and drawing interest at the rate of 4 per cent. per annum. That said consolidated bonds have sold on the market as follows: (The figures first hereinafter given showing the lowest quotation during the month and the second figures the highest figures during such corresponding month.)

For the year 1903:

January	100%	101%
February	101%	101%
March	99%	101½
April	99%	101
June	97½	98½
July	97	98½
August	97½	98..
September	96%	97%
October	98	100½
November	99½	100%
December	97½	99

For the year 1904:

January	98%	100½
February	98½	100%
March	99	101%
April	101½	101%

May	102	102 $\frac{7}{8}$
June	102 $\frac{1}{2}$	....
July	101 $\frac{3}{4}$	102 $\frac{1}{4}$
August	101 $\frac{3}{4}$	102 $\frac{1}{2}$
September	102 $\frac{1}{2}$	103
October	103	103 $\frac{5}{8}$
November	103 $\frac{1}{8}$	104 $\frac{1}{2}$
December	102	102 $\frac{1}{2}$

For the year 1905:

January	102 $\frac{3}{4}$	103 $\frac{1}{2}$
February	102 $\frac{7}{8}$	103 $\frac{1}{4}$
March	102 $\frac{1}{2}$	103 $\frac{1}{4}$
April	102 $\frac{1}{4}$	103 $\frac{3}{4}$
May	102 $\frac{1}{8}$	104
June	102	102 $\frac{1}{4}$
July	102 $\frac{1}{2}$	103 $\frac{3}{8}$
August	103	103 $\frac{3}{4}$
September	102 $\frac{3}{4}$	103 $\frac{5}{8}$
October	102 $\frac{1}{8}$	103 $\frac{5}{8}$
November	102 $\frac{3}{4}$	103 $\frac{1}{4}$
December	100 $\frac{1}{2}$	101

For the year 1906:

January	100 $\frac{3}{4}$	101 $\frac{1}{2}$
February	100 $\frac{3}{8}$	101 $\frac{3}{4}$
March	101	101 $\frac{1}{2}$
April	100 $\frac{1}{2}$	102
May	100 $\frac{1}{2}$	101 $\frac{7}{8}$
June	99 $\frac{1}{2}$	100 $\frac{3}{8}$
July	100 $\frac{1}{4}$	100 $\frac{1}{2}$
August	100 $\frac{1}{4}$	101 $\frac{1}{2}$
September	100 $\frac{1}{4}$	101 $\frac{1}{2}$
October	100 $\frac{5}{8}$	101 $\frac{1}{8}$
November	101	101 $\frac{7}{8}$
December	98 $\frac{1}{2}$	99 $\frac{3}{4}$

For the year 1907:

January	97 $\frac{1}{8}$	99 $\frac{1}{2}$
February	98 $\frac{1}{2}$	99
March	98	99
April	97 $\frac{5}{8}$	99
May	98	99
June	95 $\frac{3}{4}$	96
July	95 $\frac{3}{4}$	97 $\frac{1}{8}$
August	94	96 $\frac{1}{4}$
September	96 $\frac{3}{4}$	95
October	92 $\frac{1}{2}$	95
November	87	90
December	88	90 $\frac{1}{2}$

That in addition to the said bonds of the Oregon Railroad & Navigation Company there is a further bonded indebtedness of the Columbia & Palouse Railroad Company amounting to the sum of \$2,829,000.00 all of which bonds are owned by the Oregon Railroad & Navigation Company and are hypothecated by it as collateral security. Also the bonds of the Snake River Valley Railroad Company in the sum of \$1,500,000.00 all of which said bonds are owned by the Oregon Railroad & Navigation Company. Also the bonds of the Columbia & Southern Railroad Company in the sum of \$700,000.00 all of which is owned by the Oregon Railroad & Navigation Company. And the bonds of the Columbia River and Oregon Central Railroad Company amounting to the sum of \$675,000.00, which bonds appear to be owned by either the Union Pacific Railroad Company or the Oregon Short Line Railroad Company, making an apparent bonded indebtedness against the said lines operated by the Oregon Railroad & Navigation Company of the sum of \$27,729,800.00.

That the Columbia & Palouse Railroad Company bonds, the Snake River valley railroad bonds, the Columbia & Southern Railroad Company bonds and the Columbia River and Oregon Central Railroad Company bonds are not available or offered for sale in the open market and the Commission is therefore unable to give the market value thereof.

No. 45.

That the Oregon Railroad & Navigation Company's lines operated in the state of Washington are divided in divisions as hereinafter stated.

That portion of the line extending from the Washington-Oregon Boundary line to Starbuck, Wash., a distance of 84.81 miles, there are 239 curves aggregating a length of 32.32 miles; that there are 52.9 miles of straight track and 4.07 miles of level track; that there are 33 ascending grades, making an aggregate ascent of 2,187 feet and having a total length of 51.50 miles. That there are 32 descending grades, making an aggregate descent of 1,895 feet and having an aggregate length of 29.24 miles.

That on that portion of the line extending from Wallula, Wash., to Grange City Junction, a distance of 65.85 miles, there are 150 curves, aggregating a distance of 27.32 miles; that there are 38.53 miles of straight track and 14.54 miles of level track; that there are 21 ascending grades making an aggregate ascent of 390 feet, having an aggregate length of 34.47 miles; that there are 15 descending grades making an aggregate descent of 193 feet and having an aggregate length of 16.84 miles.

That on that portion of the line extending from Bolles Junction to Turner, Wash., a distance of 25.06 miles, there are 65 curves aggregating a distance of 8.17 miles; that there are 16.89 miles of straight track and 2.13 miles of level track; that there are 23 ascending grades making an aggregate ascent of 562.3 feet and having an aggregate

distance of 20.87 miles; that there is one descending grade making a descent of 9.5 feet and having a distance of 20.6 miles.

That on that portion of the line extending from Starbuck to Pomeroy, a distance of 30 miles, there are 57 curves aggregating a distance of 6.80 miles; that there is 23.20 miles of straight track and 1.33 miles of level track; that there are 73 ascending grades making an aggregate ascent of 1,246 feet and having an aggregate distance of 28.67 miles.

That on that portion of the line extending from the Idaho-Washington state line to Walla Walla a distance of 4.54 miles, there are two curves aggregating a distance of .72 miles; that there are 3.82 miles of straight track and .15 miles of level track; that there are 5 ascending grades making an aggregate ascent of 39.9 feet and having an aggregate length of .23 miles; that there are 5 descending grades, making an aggregate descent of 55 feet and having an aggregate length of 4.16 miles.

That on that portion of the line extending from Starbuck to Spokane, a distance of 156.37 miles, there are 352 curves, aggregating a distance of 59.85 miles; that there are 96.52 miles of straight track and 12.45 miles of level track; that there are 185 ascending grades making an aggregate ascent of 3,622 feet and having an aggregate distance of 95.65 miles; that there are 71 descending grades making an aggregate descent of 2,384.5 feet and having an aggregate distance of 48.27 miles.

That on that portion of the line extending from Colfax to Washington & Idaho line, a distance of 26.20 miles, there are 84 curves aggregating a distance of 11.91 miles; that there are 14.29 miles of straight track and 4.65 miles of level track; that there are 70 ascending grades making an aggregate ascent of 498 feet and having an aggregate distance of 21.25 miles.

That on that portion of the line extending from La Crosse to Connell, a distance of 53.12 miles, there are 69 curves aggregating a distance of 11.51 miles; that there are 41.60 miles of straight track and 12.33 miles of level track; that there are 44 ascending grades making an aggregate ascent of 912 feet and having an aggregate length of 29.27 miles; that there are 17 descending grades making an aggregate descent of 285 feet and having an aggregate length of 11.52 miles.

That on that portion of the line extending from Winona to Seltice, a distance of 47.84 miles, there are 92 curves aggregating a distance of 17.58 miles; that there are 30.26 miles of straight track and 4.42 miles of level track; that there are 40 ascending grades making an aggregate ascent of 1,468 feet and having an aggregate length of 30.41 miles; that there are 19 descending grades making an aggregate descent of 437 feet and having an aggregate length of 13 miles.

That on that portion of the line extending from Tekoa to Washington-Idaho state line a distance of 2.13 miles, there are 4 curves ag-

gregating a distance of .68 miles; that there is 1.45 miles of straight track and .07 miles of level track; that there is one ascending grade making an ascent of 28.3 feet and having a length of 2.06 miles.

That on that portion of the line extending from Fairfield to Waverly, a distance of 4.76 miles, there are 13 curves aggregating a distance of 2.63 miles; that there are 2.13 miles of straight track; that there are 3 ascending grades making an aggregate ascent of 73 feet and having an aggregate length of 1.62 miles; that there are 2 descending grades making an aggregate descent of 233 feet and having an aggregate length of 3.14 miles.

No. 46.

The Commission finds that the fair cash market value of the property of the Oregon Railroad & Navigation Company in the state of Washington, used for the public convenience and such as is owned by it necessary to be used for the public convenience in the immediate future on June 30th, 1907, was the sum of \$19,500,000.00.

The Oregon Railroad & Navigation Company has failed and refused to furnish this commission with a division of the operating expenses by its different operating divisions according to state lines, or to show the proportionate amount of expense incurred on the lines within the state of Washington, and has also failed and refused to furnish the commission with the earnings derived from earnings on its lines within the state of Washington, and proceedings are now contemplated to compel said railroad to keep its accounts in such manner as to furnish the information above mentioned. The commission has been unable to procure the information necessary for it to make proper division of the value of the use of such lines within the state for state and interstate purposes respectively, and the further hearing of this cause is continued for the purpose of making findings showing the relative value of the use state and interstate of such lines and the probable earnings of said road on state business under rates now charged, and the proportionate cost of operating said lines as between state and interstate business respectively.

WITNESS THE RAILROAD COMMISSION OF WASHINGTON this 31st day of December, 1908.

H. A. FAIRCHILD, Chairman.

JOHN C. LAWRENCE,

JESSE S. JONES,

Members of Commission.

Attest: O. O. CALDERHEAD, Secretary.

FINDINGS OF FACT APPLICABLE TO THE COLUMBIA & PUGET SOUND RAILROAD COMPANY.

Finding No. 1.

That the Columbia & Puget Sound Railroad Company is a corporation duly organized and existing under and by virtue of the laws of the State of Washington, having been incorporated under the laws of the Territory (now state) of Washington, November 26, 1880.

That the line now owned by said railroad company was originally constructed by the Seattle and Walla Walla Railroad Company and the said line was purchased by the Columbia & Puget Sound Railroad Company, and the name changed to the Columbia & Puget Sound.

No. 2.

That said corporation is organized with a capital stock of one million dollars, consisting of 10,000 shares of the par value of \$100.00 each; that said stock is owned as follows: 9,995 shares by the Pacific Coast Company, and one share each by J. C. Ford, G. W. Mertens, C. H. Ferrell, J. D. Smith and W. E. Nichols.

No. 3.

That said road consists of a line extending from Seattle to Franklin, a distance of 33.62 miles, which is main line, and the following branches, that is to say; from Renton to Coal Creek, a distance of 7.33 miles; from Maple Valley to Taylor a distance of 9.13 miles; from Black Diamond to Bruce Branch, a distance of 2.02 miles; from the Main line to Lake Washington, a distance of .75 miles, from the main line to Kummer, a distance of 1.67 miles; from Bruce Branch to Lawson, a distance of .80 miles; from Weyerhauser Spur to Camp No. 4, a distance of 2.15 miles; making a total mileage main and branch of 57.97 miles, all of which is within the state of Washington.

No. 4.

That said company has no mortgage, bonded or funded indebtedness.

No. 5.

That said company, the capital stock thereof being owned by the Pacific Coast Company, does not formally declare dividends, but,

after paying the operating expenses, the surplus is converted into the treasury of the Pacific Coast Company in lieu of dividends.

No. 6.

That according to the books and records of said company said line cost, exclusive of equipment down to the 30th day of June, 1907, the sum of \$1,193,088.59, and there was expended for permanent improvements and betterments, during the fiscal year ending June 30th, 1908, and charged to capital account, the sum of \$115,877.07, making a total expenditure as shown by said records, down to the 30th day of June, 1908, of \$1,308,965.66.

That said books and records of said corporation show said company to have expended down to the 30th day of June, 1907, for equipment the sum of \$503,780.43, and that they expended during the fiscal year ending June 30th, 1908, \$76,178.87.

That said records show the total amount expended for equipment, whether the same is now in service or has been worn out and destroyed, down to the 30th day of June, 1908, in the sum of \$1,990,999.21.

No. 7.

That in order to reproduce the lines of the Columbia & Puget Sound Railroad Company, in their present condition, it would be necessary to move 1,156,744 cubic yards of earth a distance of not to exceed 300 feet; 121,781 cubic yards of cement gravel a distance of not to exceed 300 feet; 13,868 cubic yards of loose rock a distance of not to exceed 300 feet; 52,091 cubic yards of solid rock a distance of not to exceed 300 feet; and of the above mentioned quantities it would be necessary to move an equivalent of 1,302,484 cubic yards a distance of 100 feet in excess of said 300-foot free haul allowance.

That it would be necessary to clear 462 acres of heavy clearing which for the purpose of ascertaining the cost of reproduction is estimated to cost \$100.00 per acre.

That it would be necessary to construct log cribs containing 4,000 lineal feet of logs, and to lay 3,000 cubic yards of dry retaining wall.

That the bridges, trestles and culverts along said line consist of 910 lineal feet of Howe truss bridges ranging from 140 to 160 feet in length; 113 lineal feet of Pony truss bridges; 9,539 lineal feet of pile and frame trestles; one 30-foot and one 40-foot plate girder; one 6x6x70-foot rail top culvert; two 5x50-foot concrete arch culverts; one 2x90-foot concrete arch culvert; 144 lineal feet of 24-inch vitrified pipe; 36,282 lineal feet of logs in culverts; 160 lineal feet of stone culverts.

That it would be necessary to lay 209,134 ties and 6,627.28 tons of steel rails, requiring as track fastenings 954,324 pounds of angle bars, 86,949 pounds of bolts, 481,984 pounds of spikes, 3,128 rail braces and to place eighty switches complete.

That it would be necessary to ballast with earth 33.62 miles; it will be necessary to lay and surface 75.30 miles of track of said main line and sidings, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$700.00 per mile.

That in order to reproduce the fencing on said line new would cost the sum of \$10,500.00.

That the crossings, cattle guards and signs along said line consist of 13,824 feet board measure, of crossing planks, 28 cattle guards, and 37 miscellaneous signs.

That the station buildings and fixtures along said line consist of 1,400 square feet of one-story brick station buildings; 1,680 square feet of two-story frame station buildings, 3,116 square feet of one-story frame station buildings, and the fixtures for same, together with the furniture and fixtures in the general office at Seattle, are estimated to cost \$2,200.00.

That the shops, round houses and turn tables consist of one combination round house and shop, which for the purpose of ascertaining the cost of reproduction, is estimated to cost \$6,734.00 and one power house, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$3,329.00.

That the shop machinery and tools along the said line for the purpose of ascertaining the cost of reproduction are estimated to cost \$36,049.00.

That along said line there are three water stations which for the purpose of ascertaining the cost of reproduction are estimated to cost \$6,000.00.

That the fuel stations along said line consist of inclines, coal bunkers and coal bunker machinery, which for the purpose of ascertaining the cost of reproduction are estimated to cost \$117,372.00.

That the miscellaneous structures along said line consist of 320 square feet of sand houses, 1,344 square feet of one-story section houses, 3,600 square feet of two-story section houses, 864 square feet of tool houses, 2,816 square feet of freight sheds and 768 square feet of bunk houses.

That a fair allowance for engineering during construction would be $3\frac{1}{2}\%$ of the amounts expended for grading, bridges, trestles and culverts, ties, rails, track fastenings, frogs and switches, ballasting, track laying and surfacing, fencing, crossings, cattle guards and signs, station buildings and fixtures, shops, round houses and turn tables, shop machinery and tools, water stations, fuel stations and miscellaneous structures.

That a fair allowance for legal and general expenses during construction would be 1% of the items enumerated above.

That a fair allowance for interest would be $2\frac{1}{2}\%$ of the items enumerated above, together with the allowance for engineering and legal and general expenses.

No. 8.

That to reproduce the road as it existed on the 30th day of June, 1907, exclusive of real estate and equipment would require the expenditure of \$1,387,592.00.

That included in said sum are allowances for engineering of \$45,280.00, for legal and general expenses of \$12,937.00, for interest, \$63,844.00 and for shop machinery and tools \$36,049.00.

No. 9.

That the accounting records of said company show said company to have expended for equipment the sum of \$503,780.43, the commission finds, however, that said sum includes all money expended for equipment whether the same is now in existence or not.

That the equipment now owned by said railroad company consists of 9 locomotives, 3 first class passenger cars, 1 second class passenger car, 1 baggage car, 19 box cars, 105 flat cars, 151 coal cars, 1 refrigerator car, 45 miscellaneous cars and 9 company service cars.

That said equipment could be reproduced new for the sum of \$275,000.00.

No. 10.

That in order to reproduce the right of way and terminal grounds owned and used by said road for railroad purposes it would be necessary to expend in purchasing the same the sum of \$3,267,888.78.

No. 11.

That in addition to the property used by said company for railroad purposes said company owns the following described property which is not necessary for its use as operating property nor is the same used by it for such purposes, but is used for commercial purposes, that is to say;

The westerly 400 feet of tide land block 199, save and except the following portions thereof, that is to say;

The space covered by the track, together with the space between the track and the warehouse, together with the space on the outer side on the side opposite of the warehouse covered by the platform erected and constructed, adjacent to such track; also

All that portion of 109 situate in the northeast corner of said block and covered by a brick warehouse now in the possession of C. H. Lilly and Co. being a space 200 feet on Railroad Avenue and 100 feet in depth; also

The outer or westerly 300 feet of lots 1, 2, 3 and 4 and the southerly 25.34 feet of lot 5 in block 367, except the space covered by the tracks upon said property, and the space covered by the platform immediately adjacent to the tracks on one side and the space intervening between such track and the warehouse building on the other side thereof.

No. 12.

That for the fiscal year ending June 30th, 1906, the said Columbia & Puget Sound Railroad Company earned from conducting its business as a common carrier the sum of \$529,554.47 and the operating expenses connected therewith for said year was the sum of \$211,868.08.

That for the fiscal year ending June 30th, 1907, the earning of the said company from conducting its business as a common carrier was the sum of \$625,507.51, and the operating expenses connected therewith was the sum of \$299,782.00.

That for the year ending June 30th, 1908, the earnings of the said company for conducting its business as a common carrier amounted to the sum of \$587,283.33, and the operating expenses connected therewith amounted to the sum of \$331,303.56.

No. 13.

That for the year ending June 30th, 1907, said railroad carried over its lines in this state 1,077,142 tons of revenue earning freight, constituting 28,781,935 ton miles.

That of said tons so carried as aforesaid the products of agriculture represented .40%, the products of animals represented .02%, the products of the mines represented 76.92%, of which 72.34% was bituminous coal, forest products represented 18.64%, manufactured products represented 3.03%, merchandise represented .99%.

That during said year said railroad carried 88,399 passengers constituting 1,786,030 passengers carried one mile, such passengers being carried an average distance of 20.20 miles, and such passengers paying an average rate of 2.961 cents per mile.

That for the fiscal year ending June 30th, 1908, said road carried of revenue earning freight 901,972 tons being 23,225,287 ton miles; that the freight rates per ton per mile was 2.170 cents, that of said tonnage the products of agriculture constituted .54%, products of animals .02%, products of the mines 75.18%, of which bituminous coal constituted 70.15%, products of forests constitute 18.40%, manufactured products constitute 4.49% and merchandise miscellaneous 1.37%.

That during said fiscal year the said road carried of passengers earning revenue 92,961, constituting 1,932,073 passengers carried one mile; that said passengers were carried an average distance of 20.78 miles and the rates from such passengers were 2.897 cents per mile.

No. 14.

That the reasonable, fair, market value of said railroad property, including the railway terminals, tracks, rights of way, all structures and improvements thereon, and including all equipment and facilities but not including the property hereinbefore described as commercial property, is the sum of \$5,176,973.28.

For the purpose of ascertaining the division of value of said property between state and interstate use (if any of said property is used for interstate purposes) this cause is continued and the findings concerning such division will be made at a later date.

WITNESS the RAILROAD COMMISSION OF WASHINGTON this 31st day of December, A. D., 1908.

H. A. FAIRCHILD, Chairman.

JOHN C. LAWRENCE,

JESSE S. JONES,

Members of Commission.

Attest: O. O. CALDERHEAD, Secretary.

FINDINGS OF FACT APPLICABLE TO THE BELLINGHAM BAY & BRITISH COLUMBIA RAILROAD COMPANY.

Finding No. 1.

The Bellingham Bay & British Columbia Railroad Company is a corporation organized and existing under and by virtue of the laws of the state of California, and has complied with the laws of the state of Washington concerning foreign corporations, and as such corporation is the owner of a line of railroad within the state of Washington and is engaged as a common carrier in the carriage of freight and passengers for hire over such lines within the state.

No. 2.

That the said Bellingham Bay & British Columbia Railroad Company owns and operates a line of railroad extending from Bellingham, Washington, to Glacier, a distance of 44.16 miles, and a branch line from Hampton to Lynden, a distance of 5.31 miles, and has spurs and sidings amounting to 17.71 miles.

No. 3.

That the capital stock of such corporation consists of 10,000 shares of common stock of the par value of \$100.00 per share, making a total capital stock issue of \$1,000,000.00.

No. 4.

That on or about the month of December, 1901, the Bellingham Bay & British Columbia Railroad Company authorized an issue of \$1,000,000.00 worth of mortgage bonds, of which amount \$659,000.00 worth, par value, have been issued, and said bonds realized in cash, the sum of \$593,100.00, said bonds bearing interest at the rate of 5 per cent. per annum.

No. 5.

That the accounting records of said railroad company were destroyed in the San Francisco fire and there has been no means of ascertaining from the accounting records the sums paid out for the different construction items. But, the Commission finds that prior to the destruction of such accounting records the said railroad company had reported to the Interstate Commerce Commission the gross amount expended by it in the construction of its lines, including equipment, and that from such report and the report of betterments and improvements

subsequently reported, that said road has expended down to June 30th, 1907, for its lines and equipment in the state of Washington, the sum of \$1,739,168.63.

No. 6.

That in order to reproduce the lines of the Bellingham Bay & British Columbia Railroad Company, in their present condition, it would be necessary to move 242,820 cubic yards of earth unclassified, a distance of not to exceed 300 feet; 251,822 cubic yards of common earth a distance of not to exceed 300 feet; 21,076 cubic yards of loose rock a distance of not to exceed 300 feet; 20,307 cubic yards of solid rock a distance of not to exceed 300 feet; 131,717 cubic yards of cemented gravel a distance of not to exceed 300 feet; and of the material above mentioned it would be necessary to move an equivalent of 275,383 cubic yards a distance of 100 feet in excess of said 300 foot free haul allowance.

That it would be necessary to clear 28.34 acres of light clearing, which clearing for the purpose of ascertaining the cost of reproduction is estimated to cost \$70.00 per acre.

That it would be necessary to clear 533.77 acres of heavy clearing, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$100.00 per acre.

That it would be necessary to grub 1,128.50 stations, which grubbing, for the purpose of ascertaining the cost of reproduction, is estimated to cost \$30.00 per station.

That it would be necessary to cut 293 dangerous trees growing outside of the limits of the right of way of the said railroad company, which tree cutting for the purpose of ascertaining the cost of reproduction is estimated to cost \$2.00 per tree.

That it would be necessary to lay 1,296 cubic yards of riprap.

That it would be necessary to construct 27,175 lineal feet of cribbing.

That to reconstruct the bridges, trestles and culverts along said line it would be necessary to construct one through steel truss bridge 80 feet in length; one through Howe truss bridge 320 feet in length; one deck Howe truss bridge 120 feet in length; one Pony Howe truss bridge 54 feet in length; the said bridges necessitating pile approaches amounting to 481 lineal feet.

That it would be necessary to construct 2,316 lineal feet of pile bridges and 553 lineal feet of frame trestles, and 787 lineal feet of high frame trestles.

That it would be necessary to use 57,580 lineal feet of logs in culverts and 11,266 feet B. M. of lumber in wooden boxes.

That in order to reproduce the said line in its present condition it would be necessary to lay 183,913 ties.

That it would be necessary to lay 25.77 miles of 50 pound steel rails amounting 2,024.75 tons; 2.01 miles of 55 pound steel rails amounting to 173.72 tons; 18.16 miles of 56 pound steel rails amounting

to 1,598.08 tons; 19.37 miles of 60 pound steel rails amounting to 1,846.40 tons, making a total tonnage of steel rails of 5,642.95 tons.

That the laying of said rails would necessitate using 391,860 pounds of spikes; 45,978 angle bars; 80,005 pounds of bolts and 1,936 rail braces.

That it would be necessary to place 126 frogs and switches complete.

That it would be necessary to ballast 58.10 miles of line which for the purpose of ascertaining the cost of reproduction is estimated to cost \$700.00 per mile.

That it would be necessary to lay and surface 65.31 miles of main line and sidings which for the purpose of ascertaining the cost of reproduction is estimated to cost \$700.00 per mile.

That it would be necessary to place said 126 switches and frogs, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$20.00 each.

That it would be necessary to construct 68 miles of board fencing.

That it would be necessary to construct 10 miles of barbed wire fencing.

That it would be necessary to lay 160 crossing planks.

That it would be necessary to construct and place two yard limit signs.

That it would be necessary to construct and place 40 cattle guards, 11 miscellaneous signs, and 51 whistle posts.

That it would be necessary to construct and erect 1743 telegraph poles.

That the station buildings consist of 3280 square feet of floor area of three-story buildings, the same being the station buildings erected at Bellingham; 15,322 square feet floor area of one-story B. B. & B. C. standard one-story station buildings; 18,764 square feet of platforms.

That the station fixtures and equipment along the line are estimated to cost new \$5,422.83.

That the shops, round houses and turntables along the said line consist of 12,282 square feet floor area of frame shops; four-stall galvanized iron engine house; two-stall wood engine house; 144 square feet of engine house wing; two wood turn tables, which turn tables, for the purpose of ascertaining the cost of reproduction are estimated to cost \$1,000.00 each.

That to reproduce new the shop machinery and tools used by said railroad in connection with its lines would cost the sum of \$23,000.00.

That the water stations consist of one round tank 35,000 gallons, and one box tank 8 x 16 x 24.

That in order to reconstruct the fuel stations along the said line, it would be necessary to construct 256 square feet of coal platforms; one crane and windlass, which for the purpose of ascertaining the cost of reproduction is estimated to cost \$100.00 new.

That the storage warehouses along the said line consist of 20,504 square feet floor area.

That the miscellaneous structures along the said line consist of 3,840 square feet of umbrella sheds; 1,152 square feet floor area of section houses; one two-story dining room containing 2,368 square feet floor area; 1,696 square feet of bunk houses; 1,800 square feet floor area of detention buildings, 1,200 square feet of supply sheds; 4,428 square feet of store houses; 492 square feet floor area of sand houses; 384 square feet of oil houses; 1,304 square feet of tool houses; 384 square feet of dwellings; 160 square feet of flag stations; 194 square feet of standard water closets; 64 square feet of scale houses; which for the purpose of ascertaining the cost of reproduction is estimated to cost new \$1,200.00.

That the section equipment used along the said line is estimated to cost new \$2,200.00.

That a reasonable allowance for engineering would be $3\frac{1}{2}$ per cent. of the cost of reproducing new the items hereinabove mentioned.

That a reasonable allowance for legal and general expenses would be 1 per cent. of the items hereinabove mentioned, not including the engineering expenses.

That a reasonable allowance for interest during construction would be 3 per cent. of the items hereinbefore mentioned, together with 3 per cent. of the cost of reproducing the right of way and terminals hereinafter set out.

That the said railroad company has on hand stores necessary to be used in the operation of said line of the reasonable worth and value of \$6,378.00, which sum the Commission finds is a reasonable sum to be allowed for stores on hand.

No. 7.

That it would cost to reproduce all the items hereinbefore enumerated, new, including interest during construction, legal and general expenses and stores on hand, the sum of \$1,095,152.26, and that the present depreciated value of the items hereinbefore mentioned, based solely on the cost of reproduction, is the sum of \$907,952.64.

No. 8.

That the equipment owned and used by the said railroad company consists of the following: one 60,000 pound engine constructed in 1889; two 143,800 pound engines constructed in 1891; one 207,800 pound engine constructed in 1881; one 205,950 pound engine constructed in 1893; one 143,900 pound engine constructed in 1902; one 212,200 pound engine constructed in 1901, and one 115,900 pound engine constructed in 1889. That it would cost to reproduce the said engines new the sum of \$82,000.00. That the same have been in use approximately since the dates hereinbefore given, and their present depreciated value is the sum of \$42,898.00.

That the passenger equipment along the said line consists of the following: One mail and baggage car constructed and placed in service in the year 1890; one combination car constructed and placed in service in the year 1891; one combination car constructed and placed

in service in 1902; two passenger cars constructed and placed in service in 1891; and two passenger cars constructed and placed in service in 1902. That it would cost to reproduce such passenger equipment new the sum of \$37,000.00. That its present depreciated value is the sum of \$22,780.00.

That the freight equipment in use by the said company consists of the following: 24 logging trucks constructed and placed in service in the year 1904 of a capacity of 20,000 pounds each; 5 flat cars constructed and placed in service in the year 1903, of a capacity of 30,000 pounds each; 34 flat cars constructed and placed in service between the years 1898 and 1903, of a capacity of 40,000 pounds each; 9 flat cars constructed and placed in service in the year 1900, of a capacity of 60,000 pounds each; 11 flat cars constructed and placed in service in the year 1901 with a capacity of 60,000 pounds each; 30 flat cars constructed and placed in service in the year 1902, with a capacity of 60,000 pounds each; 11 flat cars constructed and placed in service in the year 1903, with a capacity of 60,000 pounds each; 6 box cars constructed and placed in service in the year 1889, with a capacity of 30,000 pounds each; 49 box cars constructed and placed in service in the years 1903 and 1904 of a capacity of 60,000 pounds each; one caboose constructed and placed in service in the year 1903, and one caboose constructed and placed in service in the year 1905. That it would cost to reproduce the freight equipment new, above described, the sum of \$142,600.00, and that the present depreciated value of such freight equipment is the sum of \$120,166.47.

That the work equipment owned and operated by the said company consists of: one steam shovel constructed and placed in service in the year 1901; one gravel plow constructed and placed in service in the year 1904; one pile driver constructed and placed in service in the year 1904; 8 hand cars placed in service between 1889 and 1906; 8 push cars placed in service between 1889 and 1906; 8 speeders placed in service between 1890 and 1905, and one motor car placed in service in 1906. That it would cost to reproduce such work equipment new the sum of \$4,900.00, and its present depreciated value is the sum of \$4,162.00.

No. 9.

That it would cost to reproduce all of the equipment hereinbefore mentioned, new, the sum of \$266,500.00; and that its fair depreciated value, based on the cost of reproducing the same new, is the sum of \$190,006.47.

No. 10.

That in order to reproduce the right of way and terminal grounds of the said railroad company, used and occupied by it, it would be necessary to pay in addition to the market value of said land, a sum ranging from such market value to 400 per cent. in addition thereto to cover consequential damages to land not taken and because of the necessity of the railroad to have the particular land sought.

No. 11.

That the said railroad constructed through a portion of the city of Bellingham on what is known as Railroad Avenue; that the said railroad was constructed on a portion of said street prior to the platting of the said land; that when the said land was platted and the said Railroad Avenue was dedicated it was dedicated to the use of the public subject to the right to operate the said railroad over, across and along said Railroad Avenue. That at the time the said Railroad Avenue was, between Myrtle and Willow streets, of a width of eight feet; that the said railroad company for the purpose of preventing a congestion of traffic along said thoroughfare (Railroad Avenue) dedicated for the public use 25 feet on either side of the said Avenue making the said Avenue 130 feet in width. That along said avenue between Myrtle and Willow streets the said railroad has two tracks constructed in the center of said street the entire distance, and in some places four tracks. That 60 feet is approximately in actual use by the said railroad company in the discharge of its duties as a common carrier. That subject to the use of the said railroad company as above stated said entire street is dedicated to the public use and is being actually used by the public as a thoroughfare, and is one of the principal commercial streets in the city of Bellingham.

That it would cost to reproduce the said 60 feet so used by said railroad company, basing the same on the cost of adjacent property, with the consequential damage resulting therefrom, the sum of \$430,976.00, which sum is included in the cost of reproducing the terminal grounds and right of way hereinafter given.

No. 12.

That it would cost to reproduce the right of way and terminals used by it, including the said \$430,976.00 placed on the property on Railroad Avenue, at the present time, the sum of \$931,189.14.

No. 13.

That it would cost to reproduce new in its present condition all the property owned and operated by the said railroad company the sum of \$2,292,841.40, and that its present depreciated physical value, based solely on the cost of reproducing the same new, would be the sum of \$2,029,148.25.

No. 14.

That the Bellingham Bay & British Columbia Railroad Company as originally constructed, extended through a country heavily timbered, and the country adjacent and tributary to its line is not in a highly developed condition so far as agriculture is concerned, save and except a small portion tributary to its line in the Nooksack Valley. That the products of agriculture originating on its line carried by said road amounted to 4,296 tons, which was approximately 1.7 per cent. of its tonnage.

That the products of animals originating on its line amount to 1,398 tons, being .53 per cent. of its tonnage.

That the products of the mines carried by it, originating on its line, consist of 609 tons, being approximately 25 per cent. of its total tonnage.

And that the manufactured products originating on its line amount to 3,617 tons, being approximately 1.4 per cent. of its entire tonnage.

And that the balance of its tonnage amounting to 239,725 tons, being approximately 89.35 % of its tonnage, consists of the products of the forests, of which 85,080 tons was manufactured forest product and 154,645 tons consisted of logs and other unmanufactured forest products.

No. 15.

That logs and other unmanufactured forest products of necessity must be carried and transported at a comparatively low rate in order to have such tonnage moved.

No. 16.

That for the year 1905 the gross earnings from the operation of said road amounted to the sum of \$212,384.73, and that the operating expenses connected therewith amounted to the sum of \$146,405.97 and that from miscellaneous income the said road received the sum of \$5,544.19, leaving a total income of \$71,522.95 over and above the cost of operation.

That from such sum the said railroad company paid interest on its funded debt of \$659,000.00 the sum of \$32,950.00 and interest on interest-bearing current liabilities amounting to the sum of \$13,892.60; for taxes, the sum of \$15,113.29, and other deductions from its total income amounting to \$1,730.45, leaving a net income from operation to be applied on dividends the sum of \$7,836.55.

That for the year 1906 the gross earnings from the operation of said road amounted to the sum of \$221,216.21, and the operating expenses connected therewith amounted to the sum of \$157,890.78, and from miscellaneous income the said company received the sum of \$3,987.86, making a total income over and above the cost of operation of \$67,313.29, out of which income the said road paid interest on its funded debt of \$659,000.00, amounting to the sum of \$32,950.00, and interest on interest bearing current liabilities amounting to \$13,410.79; taxes, \$11,019.93, and other deductions amounting to \$65.56, leaving a net income for said year amounting to \$9,867.01 with which to pay dividends on its capital stock.

That for the year ending June 30th, 1907, the said road received gross earnings from operation the sum of \$260,987.82; that its operating expenses connected therewith were the sum of \$163,101.07, and that it received other miscellaneous income amounting to the sum of \$2,118.15, making a total income over and above the payment of the operating expenses of \$100,004.90, out of which it paid interest on its funded debt above mentioned, amounting to \$32,950.00; interest on in-

terest-bearing current liabilities, \$11,605.83; taxes amounting to the sum of \$8,270.99, and for permanent improvements the sum of \$461.16, leaving a net income for said fiscal year amounting to the sum of \$46,716.92 with which to pay dividends on its capital stock.

No. 17.

The commission finds that by charging reasonable rates to the shipper said railroad company will not be able to earn a reasonable and adequate return on the amount necessary to reproduce its said lines in the state of Washington.

No. 18.

That on that portion of the main line extending from Bellingham to Glacier and consisting of 44.16 miles, 30.50 miles thereof consists of straight line, 13.66 miles thereof consists of curved line, and that there are 68 curves. That there are 6.81 miles of level line; that in such distance there are 19 ascending grades and that the sum of such ascents is 1,380.1 feet; that the aggregate length of the ascending grades is 20.71 miles; that there are 19 descending grades, the sum of said descents aggregating 471.8 feet, and the length of the said descending grades aggregate 16.64 miles.

That on the branch line extending from Hampton to Lynden, consisting of 5.31 miles, 4.60 miles of said distance is straight line; there are four curves of an aggregate length of .71 miles; that the level track consists of .68 miles; that there are two ascending grades, the sum of such ascents amounting to 64.3 feet and the aggregate length of the ascending grade is 2.35 miles; that there are two descending grades, the sum of such descents aggregating 41.3 feet, and the aggregate length of the descending grades is 2.28 miles.

No. 19.

The Commission further finds that the country tributary to said railroad is developing and that the earnings of said road will increase in the future, and that it has a market value in excess of a sum which, if capitalized, would earn a sum equal to its present earnings.

No. 20.

That the said railroad is confined wholly to the limits of Whatcom county and said county has a present population of 68,000 people.

No. 21.

The Commission finds that of the capital stock hereinbefore mentioned of \$1,000,000.00, that the only sales of said stock that have occurred in the open market occurred in the month of October, 1906, and that said stock sold at the rate of \$42.50 per share, said shares being of the par value of \$100.00.

The Commission has been unable to find any evidence which would tend to show that the bond issue of \$659,000.00 has been sold or offered for sale and the Commission has, therefore, considered the same as being worth par.

No. 22.

The Commission finds that said railroad has been under construction and in operation for approximately 20 years, but during such time it has paid no dividends to its stockholders. That its earnings have been very small and such earnings as it has made has been added to betterments and improvements and extensions of the line.

No. 23.

The Commission finds that the fair cash market value of the said railroad, including therein the strip 60 feet wide on Railroad Avenue between Myrtle and Willow Streets, in the city of Bellingham, is the sum of \$1,100,000.00.

For the purposes of ascertaining the division of value of said property between state and interstate use (if any of said property is used for interstate purposes) this cause is continued and the findings concerning such division will be made at a later date.

WITNESS THE RAILROAD COMMISSION OF WASHINGTON,
this 31st day of December, A. D. 1908.

H. A. FAIRCHILD, Chairman.

JOHN C. LAWRENCE,

JESSE S. JONES,

Members of Commission.

Attest: O. O. Calderhead, Secretary.

STATISTICAL INFORMATION

BELLINGHAM BAY & BRITISH COLUMBIA RAILROAD CO.

HISTORY.

The Bellingham Bay & British Columbia Railroad Company was organized May 3, 1883, under the laws of the State of California Civil Code, division 1, part 4. It is not a consolidated company and has never been reorganized.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
H. H. Taylor.....	San Francisco, Calif.....	Third Tuesday in January or until successors are elected.
W. J. Dingee.....	San Francisco, Calif.....	
G. W. McEnery.....	San Francisco, Calif.....	
F. G. Drum.....	San Francisco, Calif.....	
J. L. Howard.....	San Francisco, Calif.....	
A. M. Easton.....	Burlingame, Calif.....	
D. O. Mills.....	New York City.....	

At the date of the last election the total number of stockholders was 13. The last meeting of stockholders for the election of directors was held March 26, 1908. The postoffice address of the general office is San Francisco, California, and that of the operating office is Bellingham, Washington.

OFFICERS.

Title.	Name.	Location of Office.
Chairman of Board.....	H. H. Taylor.....	San Francisco, Cal.
President	H. H. Taylor.....	San Francisco, Cal.
First Vice President.....	John L. Howard....	San Francisco, Cal.
Treasurer	F. G. Drum.....	San Francisco, Cal.
Attorney, or General Counsel.....	Newman & Howard	Bellingham, Wash.
Auditor	W. H. Lawson.....	Bellingham, Wash.
General Auditor.....	E. H. Hammond....	San Francisco, Cal.
Superintendent	H. B. Palge.....	Bellingham, Wash.
Tax Commissioner.....	G. C. Hyatt.....	Bellingham, Wash.

CURRENT ASSETS AND LIABILITIES, JUNE 30, 1908.

Cash and current assets available for payment of current liabilities:

Cash	\$1,031 00
Bills receivable	73 57
Due from agents.....	3,481 44
Due from solvent companies and individuals.....	1,482 88
Traffic balances due from other companies.....	28 31
Other cash assets (not including material).....	1,502 37
Balance current liabilities	249,498 00

Total	\$260,097 57
Materials and supplies, \$23,850.62.	

Total liabilities accrued to and including June 30, 1908:

Loans and bills payable.....	\$238,000 00
Audited vouchers and accounts.....	8,250 54
Wages and salaries.....	7,921 45
Matured interest (unpaid).....	2,000 00
Taxes	3,925 58

Total \$280,097 57

COMPARATIVE GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Cost of road.....	\$1,465,599 88	\$1,481,590 56	\$15,990 68	.....
Cost of equipment.....	273,568 75	282,055 82	8,487 07	.....
Lands owned.....	88,506 00	26,982 00	.....	\$6,524 00
Cash and current assets.....	15,998 78	10,599 57	.....	5,399 21
Materials and supplies.....	12,979 62	23,850 62	10,871 00	.....
Sundries.....	1,261 22	1,085 90	.....	225 32
Profit and loss.....	276,089 47	286,806 44	10,766 97	.....
Grand total.....	\$2,078,947 72	\$2,112,870 91	\$33,923 19	.....

LIABILITIES.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Capital stock.....	\$1,000,000 00	\$1,000,000 00	.....	.....
Assessment account.....	171,800 00	171,800 00	.....	.....
Funded debt.....	659,000 00	659,000 00	.....	.....
Current liabilities.....	245,401 87	260,097 57	\$14,695 70	.....
Accrued interest on funded debt not yet payable.....	2,745 85	2,745 85	.....	.....
Equipment replacement.....	.....	19,227 49	19,227 49	.....
Grand total.....	\$2,078,947 72	\$2,112,870 91	\$33,923 19	.....

COLUMBIA & PUGET SOUND RAILROAD CO.

HISTORY.

The Columbia & Puget Sound Railroad Company was organized November 26, 1880, under the general laws of the territory, now State of Washington. It is not a consolidated company. The name of the road was originally Seattle & Walla Walla. It was purchased and the name changed to Columbia & Puget Sound Railroad Company.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
J. C. Ford.....	Seattle, Wash.....	May 18, 1909
G. W. Mertens.....	Seattle, Wash.....	May 18, 1909
C. H. Farrell.....	Seattle, Wash.....	May 18, 1909
J. W. Smith.....	Seattle, Wash.....	May 18, 1909
W. E. Nichols.....	Seattle, Wash.....	May 18, 1909

At the date of the last election the total number of stockholders was 6. The last meeting of stockholders for election of directors was held June 12, 1908. The postoffice address of the general office is Seattle, Washington, and that of the operating office is the same.

OFFICERS.

Title.	Name.	Location of Office.
President	C. H. Farrell.....	Seattle, Wash.
Vice President.....	W. E. Nichols.....	Seattle, Wash.
Secretary	J. W. Smith.....	Seattle, Wash.
Attorney, or General Counsel.	Farrell, Kane & Stratton.....	Seattle, Wash.
General Auditor.....	J. W. Smith.....	Seattle, Wash.
Chief Engineer.....	Jas. Anderson.....	Seattle, Wash.
Division Superintendent.....	G. W. Mertens.....	Seattle, Wash.
General Freight Agent.....	G. W. Mertens.....	Seattle, Wash.
General Passenger Agent....	C. D. Dunann.....	San Francisco, Cal.

CURRENT ASSETS AND LIABILITIES, JUNE 30, 1908.

Cash and current assets available for payment of current liabilities:

Cash	\$81,653 25
Bills receivable	48,417 56
Due from agents.....	382 24
Due from solvent companies and individuals.....	384,753 25

Total \$515,206 30

Material and supplies on hand \$111,093.34 not included in above.

Current liabilities accrued to and including June 30, 1908:

Audited vouchers and accounts.....	\$28,857 97
Wages and salaries.....	20,215 40
Traffic balances due other companies.....	2,373 31
Miscellaneous	50,768 93

Total, current liabilities \$102,215 61

Balance, cash assets..... 412,990 69

Total \$515,206 30

COMPARATIVE GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Cost of road.....	\$1,193,088 59	\$1,308,965 66	\$115,877 07	.....
Cost of equipment.....	503,780 43	579,958 87	76,178 44	.....
General expenditures.....	102,074 68	102,074 68	.....	.....
Cash and current assets.....	778,260 77	412,990 69	.....	\$360,260 08
Materials and supplies.....	.....	111,093 84	111,093 84	.....
Grand total.....	\$2,572,194 47	\$2,515,083 24	.....	\$57,111 23

LIABILITIES.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Capital stock.....	\$1,000,000 00	\$1,000,000 00	.....	.....
Profit and loss.....	1,572,194 47	1,515,083 24	.....	\$57,111 23
Grand total.....	\$2,572,194 47	\$2,515,083 24	.....	\$57,111 23

GREAT NORTHERN RAILWAY COMPANY.

HISTORY.

The Great Northern Railway Company was organized March 1, 1856, under the laws of the State of Minnesota, Acts of March 1, 1856, February 23, 1857, February 28, 1865, March 5, 1869, March 2, 1870, March 11, 1879, March 7, 1881, and March 10, 1885. There are no constituent companies.

NAMES OF DIRECTORS.	Postoffice Address.	Date of Expiration of Term.
James J. Hill.....	St. Paul, Minn.....	October, 1908
Frederick Weyerhaeuser.....	St. Paul, Minn.....	October, 1908
Louis W. Hill.....	St. Paul, Minn.....	October, 1908
R. I. Farrington.....	St. Paul, Minn.....	October, 1909
E. Sawyer.....	St. Paul, Minn.....	October, 1909
W. R. Begg.....	St. Paul, Minn.....	October, 1909
Henry W. Cannon.....	New York City.....	October, 1910
William B. Dean.....	St. Paul, Minn.....	October, 1910
Samuel Thorne.....	New York City.....	October, 1910

At the date of the last election the total number of stockholders was 6471. The last meeting of stockholders for the election of directors was held Oct. 10, 1907. The postoffice address of the general office is St. Paul, Minn., and that of the operating office is the same.

OFFICERS.

TITLE.	Name.	Office. Address.
Chairman of Board.....	James J. Hill.....	St. Paul, Minn.
President	Louis W. Hill.....	St. Paul, Minn.
Second Vice President.....	R. I. Farrington.....	St. Paul, Minn.
Third Vice President.....	E. T. Nichols.....	New York City
Secretary and Ass't Treas....	E. T. Nichols.....	New York City
Treasurer and Ass't Sec'y....	E. Sawyer.....	St. Paul, Minn.
Ass't Treas. and Ass't Sec'y..	N. Terhune.....	New York City
Assistant Secretary.....	F. W. Babbett.....	St. Paul, Minn.
General Solicitor.....	W. R. Begg.....	St. Paul, Minn.
Attorney	J. D. Armstrong.....	St. Paul, Minn.
Attorney	M. L. Countryman.....	St. Paul, Minn.
Comptroller	J. G. Drew.....	St. Paul, Minn.
Assistant Comptroller.....	G. R. Martin.....	St. Paul, Minn.
Auditor	F. E. Draper.....	St. Paul, Minn.
General Manager.....	J. M. Gruber.....	St. Paul, Minn.
Assistant General Manager....	H. A. Kennedy.....	St. Paul, Minn.
Chief Engineer.....	A. H. Hogeland.....	St. Paul, Minn.

General Superintendents—

Lake District	D. M. Philbin.....	Superior, Wis.
Eastern District	W. D. Scott.....	St. Paul, Minn.
Central District	R. W. Bryan.....	Minot, N. D.
Western District	E. L. Brown.....	Spokane, Wash
Superintendent of Telegraph.	E. J. Little.....	St. Paul, Minn.
Traffic Manager.....	W. W. Broughton.....	St. Paul, Minn.
Ass't Traffic Manager.....	W. P. Kennedy.....	St. Paul, Minn.
Ass't Traffic Manager.....	M. J. Costello.....	Seattle, Wash.
Ass't Gen. Freight Agent....	H. A. Kimball.....	St. Paul, Minn.
Ass't Gen. Freight Agent....	A. G. Maguire.....	St. Paul, Minn.
Ass't Gen. Freight Agent....	A. Gray.....	Seattle, Wash.
Ass't Gen. Freight Agent....	G. I. Sweney.....	St. Paul, Minn.
General Passenger Agent....	A. L. Craig.....	St. Paul, Minn.
Ass't Gen. Pass. Agent.....	S. J. Ellison.....	St. Paul, Minn.
Ass't Gen. Pass. Agent.....	W. A. Ross.....	Seattle, Wash.
General Baggage Agent.....	S. A. Smart.....	St. Paul, Minn.
Land Commissioner.....	C. H. Babcock.....	St. Paul, Minn.

CURRENT ASSETS AND LIABILITIES, JUNE 30, 1908.

Cash and current assets available for payment of current liabilities:

Cash	\$11,688,302 20
Bills receivable	3,439,900 27
Due from agents.....	1,810,222 74
Due from solvent companies and individuals.....	2,220,882 30
Traffic balances due from other companies.....	102,167 27

Total \$19,261,474 78

Material and supplies not included above, \$8,217,723.24.

Current liabilities accrued to and including June 30, 1908:

Auditors' vouchers and accounts.....	\$3,366,625 10
Wages and salaries.....	2,423,494 32
Matured interest coupons unpaid, including coupons due July 1	1,648,847 23
Rents due July 1, 1908.....	10,000 00
Miscellaneous	1,224 00
Balance cash assets.....	11,811,284 13

Total \$19,261,474 78

COMPARATIVE GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Cost of properties and securities	\$ 13,855,048 41			\$13,855,048 41
Cost of road		\$289,899,079 94	\$289,899,079 94	
Cost of equipment	24,171,096 97	51,064,643 90	26,893,546 93	
General expense		450,691 50	450,691 50	
Stocks owned	185,638,978 66	121,721,652 78		63,917,326 88
Funded debt owned	22,877,457 53	33,656,343 18	11,178,885 65	
Other permanent investments	2,551,328 59	4,177,682 24	1,626,353 65	
Advances for construction	62,875,605 21	44,595,108 20		17,780,502 01
Cost of additions and improvements made by the G. N. Ry. Co. to property leased from the St. P., M. & M. and paid for from funds for permanent improvements and renewals	15,648,150 81			15,648,150 81
Cash and current assets	81,016,702 63	19,261,474 78		11,755,227 85
Material and supplies	5,885,179 77	8,217,728 24	2,332,548 47	
Advance charges	89,072 43			89,072 43
Sundries		1,050,052 80	1,050,052 80	
Grand totals	\$363,608,616 01	\$523,994,447 56	\$160,385,831 55	

LIABILITIES.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Capital stock	\$149,577,500 00	\$209,962,750 00	\$ 60,385,250 00	
Stock subscriptions	34,616,212 00			\$34,616,212 00
Funded debt	107,613,000 00	238,510,909 09	125,897,909 09	
Current liabilities	9,246,789 89	7,450,190 65		1,796,598 74
Taxes not due	880,526 00	1,036,542 81	156,016 81	
Accrued interest on funded debt not yet payable		262,923 33	262,923 33	
Accrued interest not yet payable	337,483 18			337,483 18
Rentals not due	288,205 00			288,205 00
Fund for permanent improvements and renewals	4,527,205 16	4,844,265 78	317,060 62	
Sinking fund Superior coal dock	73,544 63	115,903 75	42,359 12	
Insurance fund	444,410 69	481,884 37	37,473 68	
Fund for depreciation of equipment	6,651,521 73	14,369,984 52	7,718,462 79	
Cost of additions and improvements made from permanent improvement renewal fund	15,648,150 81	17,822,512 47	2,174,361 66	
St. P., M. & M. Ry. consolidated mortgage bonds redeemed through sinking fund		78,000,00	78,000 00	
Surplus funds of proprietary companies deposited with this company	9,937,398 01	6,875,489 27		3,061,908 74
Profit and loss	28,766,719 46	27,183,091 52	8,416,872 06	
Grand totals	\$363,608,616 01	\$523,994,447 56	\$160,385,831 55	

ILWACO RAILROAD COMPANY.

HISTORY.

The Ilwaco Railroad Company was organized May 6, 1907, under the laws of the State of Oregon, title 1 of chapter XXXII of Bill's Annotated Laws of Oregon (1887), comprising sections 3217 to 3238, both inclusive, as amended by the following acts of the Legislative Assembly of the State of Oregon:

Act approved February 20, 1891, amending section 3218 above named (Laws 1891, page 110).

Act of February 20, 1893, amending section 3224 above named (Laws 1893, page 62); act of February 27, 1901, amending section 3224 (Laws 1901, page 306).

Act of February 21, 1893, amending section 3238 above named (Laws 1893, page 112).

Bellinger & Cotton's Annotated Codes and Statutes of Oregon, sections 5052 and 5073, and Laws of 1903 of the State of Oregon, pages 39, 41 and 212, and Laws of Oregon, 1905, pages 111, 299, 300 and 325.

The Ilwaco Railroad Company has never been reorganized. It acquired all of the property of the Ilwaco Railway and Navigation Co., by purchase on June 15, 1907.

NAMES OF DIRECTORS.	Postoffice Address.	Date of Expiration of Term.
W. D. Cornish.....	New York City.....	{ First Thursday of September, 1908, or when successors are elected and qualified.
R. Blaisdell.....	Portland, Ore.....	
H. F. Connor.....	Portland, Ore.....	

At the date of the last election the total number of stockholders was 3. The last meeting of the stockholders for the election of directors was held September 5, 1907. The post-office address of the general office is Portland, Oregon, and that of the operating office the same.

OFFICERS.

TITLE.	Name.	Official Address.
President	W. D. Cornish.....	New York City
Vice President.....	R. Blaisdell.....	Portland, Ore.
Assistant Secretary.....	H. F. Connor.....	Portland, Ore.
Secretary	Alex Miller.....	New York City
Treasurer	Frede V. S. Crosby.....	New York City
Assistant Treasurer.....	R. Blaisdell.....	Portland, Ore.
General Attorney.....	W. W. Cotton.....	Portland, Ore.
Attorney	J. J. Brumbach.....	Ilwaco, Wash.
Comptroller	Wm. Mahl.....	New York City
General Auditor.....	Erastus Young.....	Omaha, Neb.
Auditor	R. Blaisdell.....	Portland, Ore.
General Manager.....	J. P. O'Brien.....	Portland, Ore.
Chief Engineer.....	G. W. Boeschke.....	Portland, Ore.

Superintendent	E. R. Budd.....	Ilwaco, Wash.
Sup't Motive Power.....	J. F. Graham.....	Portland, Ore.
General Freight Agent.....	R. B. Miller.....	Portland, Ore.
1st Gen. Freight Agent.....	W. E. Coman.....	Portland, Ore.
Ass't Gen. Freight Agent....	W. D. Skinner.....	Portland, Ore.
General Passenger Agent....	Wm. McMurray.....	Portland, Ore.
Ass't Gen. Pass. Agent.....	J. M. Scott.....	Portland, Ore.
Tax and Right-of-Way Agent..	J. W. Morrow.....	Portland, Ore.

CURRENT ASSETS AND LIABILITIES, JUNE 30, 1908.

Cash and current assets available for payment of current liabilities:

Cash	\$6,764 44
Due from agents.....	1,342 76
Due from solvent companies and individuals.....	6,925 64
Traffic balances due from other companies.....	1,620 97
Balance current liabilities.....	352,232 04
Total	\$368,885 85

Material and supplies on hand not included above, \$6,055.66.

Current liabilities accrued to and including June 30, 1908:

Loans and bills payable.....	\$316,952 40
Audited vouchers and accounts.....	30,845 36
Wages and salaries.....	11,913 59
Matured interest coupons unpaid (including coupons due July 1, 1908).....	9,150 00
Miscellaneous	24 50
Total	\$368,885 85

COMPARATIVE GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Cost of road.....	\$526,454 48	\$866,196 46	\$339,741 98	.....
Cost of equipment	41,610 83	45,982 71	4,321 88	.....
General expenditures.....	2,406 29	16,994 09	14,587 30	.....
Stocks owned	2 00	2 00	.....	.....
Cash and current assets.....	8,689 81	16,653 81	7,964 00	.....
Materials and supplies	8,855 01	6,055 66	.....	\$2,799 35
Unappropriated insurance.....	719 26	288 61	.....	430 65
Profit and loss	2,644 46	.....	.....	2,644 46
Total	\$591,382 14	\$952,123 84	\$360,741 20	.....

LIABILITIES.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Capital stock.....	\$152,500 00	\$152,500 00	.....	.....
Funded debt	305,000 00	305,000 00	.....	.....
Current liabilities	182,242 61	368,885 85	\$286,643 24	.....
Accrued taxes not yet payable.....	1,612 47	1,759 26	146 79	.....
Boat line equipment depreciation fund	27 06	*1,249 78	.....	\$1,276 84
Ilwaco R'y & Navigation Co distribution of assets.....	.....	125,000 00	125,000 00	.....
Profit & loss.....	.....	228 01	228 01	.....
Grand total.....	\$591,382 14	\$952,123 84	\$360,741 20	.....

* This number is deducted from footing of the other numbers in the column.

NORTHERN PACIFIC RAILWAY CO.

HISTORY.

The Northern Pacific Railroad Company was chartered by the State of Wisconsin March 15, 1870, amended January 21, 1871, March 6, 1871, and April 15, 1895. Its original name was Superior and St. Croix Railroad Company, changed in 1896 by resolution of stockholders and directors to Northern Pacific Railway Company. It is not a consolidated company.

NAMES OF DIRECTORS.	Postoffice Address.	Date of Expiration of Term.
William P. Clough.....	New York City.....	October, 1908
Alex Smith Cochran.....	New York City.....	October, 1908
Amos Tuck French.....	New York City.....	October, 1908
James N. Hill.....	New York City.....	October, 1908
Payne Whitney.....	New York City.....	October, 1908
Howard Elliott.....	St. Paul, Minn.....	October, 1909
Lewis Cass Ledyard.....	New York City.....	October, 1909
J. Pierpont Morgan, Jr.....	London, Eng.....	October, 1909
George W. Perkins.....	New York City.....	October, 1909
Charles Steele.....	New York City.....	October, 1909
George F. Baker.....	New York City.....	October, 1910
John S. Kennedy.....	New York City.....	October, 1910
Grant B. Schley.....	New York City.....	October, 1910
William Sloane.....	New York City.....	October, 1910
Arthur Curtis James.....	New York City.....	October, 1910

At the date of the last election the total number of stockholders was 4,872. The last meeting of stockholders for election of directors was held October 8, 1907. The postoffice address of the general office is St. Paul, Minn., and that of the operating office is the same.

OFFICERS.

TITLE.	Name.	Official Address.
President	Howard Elliott.....	St. Paul, Minn.
First Vice President.....	James N. Hill.....	New York City.
Second Vice President.....	Jule M. Hannaford....	St. Paul, Minn.
Third Vice President.....	Charles M. Levey.....	St. Paul, Minn.
Secretary and Ass't Treas....	George H. Earle.....	New York City
Treasurer	Charles A. Clark.....	St. Paul, Minn.
General Counsel.....	Francis Lynn Stetson..	New York City
General Counsel.....	Charles W. Bunn.....	St. Paul, Minn.
Comptroller	Henry A. Gray.....	St. Paul, Minn.
Ass't Comptroller.....	William G. Johnson..	St. Paul, Minn.
General Manager.....	George T. Slade.....	St. Paul, Minn.
General Manager.....	H. C. Nutt.....	Tacoma, Wash.
Chief Engineer.....	William L. Darling....	St. Paul, Minn.
General Superintendent.....	F. W. Gilbert.....	St. Paul, Minn.
General Superintendent.....	G. A. Goodell.....	Livingstone, Mont.

General Superintendent.....B. E. Palmer.....Tacoma, Wash.
 Superintendent of Telegraph.....O. C. Greene.....St. Paul, Minn.
 Traffic Manager.....J. G. Woodworth.....St. Paul, Minn.
 General Freight Agent.....J. B. Baird.....St. Paul, Minn.
 Gen. West. Freight Agent.....Henry Blakeley.....Tacoma, Wash.
 General Passenger Agent.....A. M. Cleland.....St. Paul, Minn.
 Ass't Gen. Pass. Agent.....A. D. Charlton.....Portland, Ore.
 General Baggage Agent.....W. H. Lowe.....St. Paul, Minn.
 Land Commissioner.....Thomas Cooper.....St. Paul, Minn.

CURRENT ASSETS AND LIABILITIES JUNE 30, 1908.

Cash and current assets available for payment of current liabilities:

Cash	\$34,900,794 91
Bills receivable	191,118 18
Due from agents.....	830,721 20
Due from solvent companies and individuals.....	6,149,816 92
Spokane, Portland & Seattle Ry. Co.—Construction advances..	26,514,893 28
Clearwater Short Line Ry, joint line—Construction advances..	3,366,414 50
Big Fork & International Falls Ry.—Construction advances..	682,190 92

Total cash current assets..... 72,635,949 91

Materials and supplies on hand, not included above, \$6,113,388.17.

Current liabilities accrued to and including June 30, 1908:

Audited vouchers and accounts.....	\$4,006,194 57
Wages and salaries.....	2,369,525 45
Traffic balances due to other companies.....	91,858 71
Dividends not called for.....	2,714,354 50
Matured interest coupons unpaid (incl'g coupons due July 1).	1,170,825 75
Taxes accrued	1,955,409 41
Reserve accounts	9,416,028 23
Balance cash assets	50,911,753 29

Total \$72,635,949 91

COMPARATIVE GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS	June 30, 1907, Total.	June 30, 1908, Total.	YEAR ENDING JUNE 30, 1908	
			Increase.	Decrease.
Cost of road.....	\$318,388,493 45	\$388,867,868 84	\$20,479,375 39	
Cost of equipment	37,295,670 07	39,641,897 89	2,346,227 82	
General expenditures		271,884 96	271,884 96	
Stocks owned.....	5,214,990 94	5,285,380 94	20,400 00	
Funded debt owned.....	11,238,825 02	12,059,238 77	820,413 75	
Land dept. current assets	2,876,275 48	2,365,196 96		\$511,078 52
Cash and current assets.....	38,309,184 08	72,635,949 91	34,326,765 83	
Material and supplies	5,889,981 12	6,113,388 17	223,457 05	
Sinking insurance and other funds.....	2,120,460 20	5,000,000 00	2,879,539 80	
Material and supplies leased.....	30,458 06	30,453 06		
Cash in hands of trustees of mtge.....	1,618,329 06	984,055 36		634,273 70
Securities in hands of trustees of St. Paul-Duluth division.....				
mtge. as collateral.....	1,405,773 89	1,352,847 38		52,926 56
Securities in hands of trustees of N. P. & G. N. joint bonds as collateral).....	109,114,309 76	109,114,309 76		
Grand total.....	\$583,502,636 18	\$593,672,421 97	\$60,169,785 84	

LIABILITIES	June 30, 1907, Total.	June 30, 1908, Total.	YEAR ENDING JUNE 30, 1908	
			Increase.	Decrease.
Capital stock	\$155,000,000 00	\$155,000,000 00	.....	.....
Subscription to new capital stock	14,721,100 87	62,881,835 97	\$48,160,735 60	.....
Funded debt	186,708,876 00	190,239,739 31	3,536,863 32	.....
Current liabilities	22,141,492 00	21,724,196 62	.....	.....
Accrued interest on funded debt not yet payable	542,001 66	536,786 66	.....	\$417,295 88
N. P. & G. N. joint bonds	107,613,000 00	107,613,000 00	.....	5,215 00
Liquidation acct.	65,498 87	65,498 87	.....	.....
Insurance fund acct.	2,120,460 20	5,600,000 00	2,879,539 80	.....
Profit and loss	44,595,707 08	50,611,864 58	6,015,657 50	.....
Grand total	\$533,502 636 13	\$593,672,421 97	60,169,785 84	.....

OREGON & WASHINGTON RAILROAD CO.

HISTORY.

The Oregon & Washington Railroad Company was organized May 12, 1906, under the laws of the State of Oregon, as follows:

Title 1 of chapter XXXII, of Bills' Annotated Laws of Oregon (1887), comprising 3217 to 3238, both inclusive, as amended by the following acts of the Legislative Assembly of the State of Oregon:

Act approved February 20, 1891, amending section 3218, above named (Laws 1891, page 110).

Act of February 20, 1893, amending section 3224 above named (Laws 1893, page 62); act of February 27, 1901, amending section 3224 (Laws 1901, page 306).

Act of February 21, 1893, amending section 3238 above named (Laws 1893, page 112).

Bellinger & Cotton's Annotated Codes and Statutes of Oregon, sections 5052 to 5073, and Laws of 1903 of the State of Oregon, pages 39, 41 and 212, and Laws of Oregon, 1905, pages 111, 299, 300 and 325.

The entire property of the Oregon & Washington Railroad Company is under the control of the construction department. Six and one-tenth miles of line running from the mines of the Washington Union Coal Company to a connection with the Northern Pacific Railway at a point near Centralia, Washington, was completed and put in operation during the fiscal year. The company owns no equipment and maintains no reg-

ular train service. Such service when required was performed by the Northern Pacific Railway Company. No employees have been engaged in operation.

NAMES OF DIRECTORS.	Postoffice Address.	Date of Expiration of Term.
W. W. Cotton.....	Portland, Ore.....	First Thursday in September, 1908, or when successors have been elected and qualified.
H. F. Conner.....	Portland, Ore.....	
R. Blaisdell.....	Portland, Ore.....	
W. D. Skinner.....	Portland, Ore.....	
W. A. Robbins.....	Portland, Ore.....	
W. R. Litzenberg.....	Portland, Ore.....	
J. D. Farrell.....	Seattle, Wash.....	

At the date of the last election the total number of stockholders was 8. The last meeting of stockholders for election of directors was held September 5, 1907. The postoffice address of the general office is Portland, Oregon, and that of the operating office the same.

OFFICERS.

TITLE.	Name.	Official Address.
President	H. F. Connor.....	Portland, Ore.
First Vice President.....	J. D. Farrell.....	Seattle, Wash.
Secretary	W. R. Litzenberg.....	Portland, Ore.
Treasurer	F. V. S. Crosby.....	New York City
Ass't Treasurer.....	J. W. Newkirk, (succeeded)	Portland, Ore.
Counsel	R. S. Lovett.....	New York City
General Attorney.....	W. W. Cotton.....	Portland, Ore.
Assistant Secretary.....	Alex Millar.....	New York City
General Auditor.....	Erastus Young.....	Omaha, Neb.
Comptroller	Wm. Mahl.....	New York City
Assistant Comptroller.....	H. F. Bradt.....	New York City
Auditor	R. Blaisdell.....	Portland, Ore.
General Manager.....	J. D. Farrell.....	Seattle, Wash.
Chief Engineer.....	H. F. Baldwin.....	Seattle, Wash.

CURRENT ASSETS AND LIABILITIES JUNE 30, 1908.

Cash and current assets available for payment of current liabilities:

Cash	\$932 93
Due from agents.....	13,268 01
Due from solvent companies and individuals.....	153,933 22
Other cash assets (excluding material and supplies).....	118,712 02
Balance current liabilities.....	18,458,483 64

Total \$18,740,279 82
Materials and supplies on hand, \$82,768.86.

Current liabilities accrued to and including June 30, 1908:

Audited vouchers and accounts.....	\$18,710,873 83
Wages and salaries.....	9,470 51
Miscellaneous	19,935 48

Total \$18,740,279 82

COMPARATIVE GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	June 30, 1907, Total.	June 30, 1908, Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Cost of road.....	\$16,251,698 77	\$18,109,140 84	\$1,857,441 57	
General expenditures.....	356,252 91	616,524 44	181,271 48	
Cash and current assets.....	61,991 41	286,846 18	224,854 77	
Materials and supplies.....		827,768 86	827,768 86	
Grand total.....	\$16,668,943 14	\$19,740,279 82	\$3,071,336 68	
LIABILITIES	June 30, 1907, Total.	June 30, 1908, Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Capital stock.....	\$1,000,000 00	\$1,000,000 00		
Current liabilities.....	15,668,943 14	18,740,279 82	\$3,071,336 68	
Grand total.....	\$16,668,943 14	\$19,740,279 82	\$3,071,336 68	

OREGON, WASHINGTON & IDAHO RAILROAD CO.

HISTORY.

The Oregon, Washington & Idaho Railroad Company was organized August 7, 1903, under the laws of the State of Oregon, as follows:

Title 1 of chapter XXXII of Bill's Annotated Laws of Oregon (1887), comprising sections 3217 to 3238, both inclusive, as amended by the following acts of the Legislative Assembly of the State of Oregon:

Act approved February 21, 1891, amending section 3218 above named (Laws 1891, page 110).

Act of February 20, 1893, amending section 3224 above named (Laws 1893, page 62).

Act of February 27, 1901, amending section 3224 (Laws 1901, page 306).

Act of February 21, 1893, amending section 3238 above named (Laws 1893, page 112).

Bellinger & Cotton's Annotated Codes and Statutes of Oregon, section 5052 to 5073, and Laws of 1903 of the State of Oregon, pages 39, 41 and 212, and Laws of Oregon, 1905, pages 111, 299, 300 and 325.

This company has never been reorganized or consolidated.

NAMES OF DIRECTORS.	Postoffice Address.	Date of Expiration of Term.
W. W. Cotton.....	Portland, Ore.....	First Monday in February, 1909, or until successors are elected and qualified.
C. G. Sutherland.....	Portland, Ore.....	
J. P. O'Brien.....	Portland, Ore.....	
J. G. Wilson.....	Portland, Ore.....	

At the date of the last election the total number of stockholders was 5. The last meeting of stockholders for the election of directors was held February 3, 1908. The postoffice address of the general office is Portland, Oregon, and that of the operating office is the same.

OFFICERS.

TITLE.	Name.	Official Address.
President	J. P. O'Brien.....	Portland, Ore.
Vice President.....	C. G. Sutherland.....	Portland, Ore.
Secretary	W. R. Litzenberg.....	Portland, Ore.
Treasurer	J. W. Newkirk.....	Portland, Ore.
General Attorney.....	W. W. Cotton.....	Portland, Ore.
Auditor	R. Blaisdell.....	Portland, Ore.
General Auditor.....	Erastus Young.....	Omaha, Neb.
Chief Engineer.....	G. W. Boeschke.....	Portland, Ore.
Tax and Right-of-Way Agent.....	J. W. Morow.....	Portland, Ore.

CURRENT ASSETS AND LIABILITIES, JUNE 30, 1908.

Cash and current assets available for payment of current liabilities:

Due from solvent companies and individuals.....	\$14,907 38
Balance current liabilities.....	2,913,869 26

Total \$2,028,776 64

Materials and supplies on hand not included above \$6,578.27.

Current liabilities accrued to and including June 30, 1908:

Loans and bills payable.....	\$2,683,135 44
Audited vouchers and accounts.....	214,832 12
Wages and salaries.....	30,809 08

Total \$2,928,776 64

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Cost of road.....	\$2,028,408 51	\$2,907,290 99	\$878,882 48	
Stock subscriptions.....	1,000,000 00	1,000,000 00		
Cash and current assets.....	8,559 84	14,907 88	11,847 54	
Material and supplies.....		6,578 27	6,578 27	
Grand total.....	\$3,031,968 35	\$3,928,776 64	\$896,808 29	

LIABILITIES.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Capital stock.....	\$1,000,000 00	\$1,000,000 00		
Current liabilities.....	2,031,968 35	2,928,776 64	\$896,808 29	
Grand total.....	\$3,031,968 35	\$3,928,776 64	\$896,808 29	

PORT TOWNSEND SOUTHERN RAILROAD CO.

HISTORY.

The Port Townsend Southern Railroad Company was organized August 30, 1887, under the laws of the Territory and State of Washington. It is not a consolidated company.

NAMES OF TRUSTEES.	Postoffice Address.	Date of Expiration of Term.
Howard Elliott.....	St. Paul, Minn.....	October 6, 1908
Thomas Cooper.....	St. Paul, Minn.....	October 6, 1908
H. C. Nutt.....	Tacoma, Wash.....	October 6, 1908
M. P. Martin.....	Tacoma, Wash.....	October 6, 1908
B. S. Grosscup.....	Tacoma, Wash.....	October 6, 1908
Henry Blakeley.....	Tacoma, Wash.....	October 6, 1908
A. G. Avery.....	Tacoma, Wash.....	October 6, 1908

At the date of the last election the total number of stockholders was 8. The last meeting of stockholders for election of trustees was held October 1, 1907. The postoffice address of the general office is Tacoma, Washington, and that of the operating office is the same.

OFFICERS.

TITLE.	Name.	Location of Office.
President	H. C. Nutt.....	Tacoma, Wash.
Vice President and comptroller	M. P. Martin.....	Tacoma, Wash.
Secretary	R. H. Relf.....	St. Paul, Minn.
Treasurer	C. A. Clark.....	St. Paul, Minn.
Assistant Secretary.....	A. G. Avery.....	Tacoma, Wash.
Attorney	B. S. Grosscup.....	Tacoma, Wash.
Traffic Agent.....	Henry Blakeley.....	Tacoma, Wash.

CURRENT ASSETS AND LIABILITIES, JUNE 30, 1908.

Cash and current assets available for payment of current liabilities:

Bills receivable	\$2,335 37
Due from agents.....	288 97
Due from solvent companies and individuals.....	496 90
Traffic balances due from other companies.....	1,718 13
Balance current liabilities.....	877,811 05

Total \$882,650 42

Material and supplies on hand not included above \$703.39.

Current liabilities accrued to and including June 30, 1908:

Loans and bills payable.....	\$58,162 55
Audited vouchers and accounts.....	2,390 05
Wages and salaries.....	1,722 80
Traffic balances due to other companies.....	8 00
Matured interest unpaid (including coupons due July 1).....	816,240 00
Taxes	2,844 75
Equipment replacement funds.....	1,282 27

Total \$882,650 42

COMPARATIVE GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Cost of road				
Cost of equipment	\$8,931,344 54	\$8,932,459 92	\$1,115 38	
Cash and current assets	599,529 27	4,889 37		\$574,689 90
Material and supplies		703 39	703 39	
Profit and loss	809,227 11	856,647 74	47,420 63	
Grand total	\$5,340,100 92	\$4,794,650 42		\$545,450 50

LIABILITIES.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Capital stock	\$3,000,000 00	\$2,000,000 00		
Funded debt	912,000 00	912,000 00		
Current liabilities	1,428,100 92	882,650 42		\$545,450 50
Grand total	\$5,340,100 92	\$4,794,650 42		\$545,450 50

SEATTLE SOUTHEASTERN RAILWAY CO.

HISTORY.

The Seattle Southeastern Railway Company was organized September 13, 1906, under the general laws of the State of Washington for private corporations, Code of 1881, sections 2421 to 2477. Amended Laws of 1895, page 338; Laws of 1905, chapters 11 and 27. Not a reorganized or consolidated company.

NAMES OF DIRECTORS.	Postoffice Address.	Date of Expiration of Term.
Edward Cookingham	Portland, Ore.	Jan. 12, 1909
W. M. Ladd	Portland, Ore.	Jan. 12, 1909
John Bagley	Tacoma, Wash.	Jan. 12, 1909
J. G. Dickson	Tacoma, Wash.	Jan. 12, 1909
E. M. Hayden	Tacoma, Wash.	Jan. 12, 1909

At the date of the last election the total number of stockholders was 6. The last meeting of stockholders for election of directors was held January 14, 1908. The postoffice address of the general office is Tacoma, Washington, and that of the operating office is the same.

OFFICERS.

TITLE.	Name.	Official Address.
President	Edward Cookingham.....	Portland, Ore.
First Vice President.....	John Bagley.....	Tacoma, Wash.
Secretary	E. M. Hayden.....	Tacoma, Wash.
Treasurer	J. G. Dickson.....	Tacoma, Wash.
Attorney	E. M. Hayden.....	Tacoma, Wash.
Auditor	A. Cookingham.....	Tacoma, Wash.
General Manager.....	John Bagley.....	Tacoma, Wash.
General Superintendent.....	Martin Miller.....	Tacoma, Wash.

CURRENT ASSETS AND LIABILITIES, JUNE 30, 1908.

Cash and current assets available for payment of current liabilities:

Cash	\$824 32
Suspense liability insurance.....	317 38
Balance current liabilities.....	8,181 05

Total \$9,322 75

Materials and supplies not included above \$378.82.

Current liabilities accrued to and including June 30, 1908:

Loans and bills payable.....	\$9,250 00
Audited vouchers and accounts.....	72 75

Total \$9,322 75

COMPARATIVE GENERAL BALANCE SHEET, JUNE 30, 1908

ASSETS	June 30, 1907. Total	June 30, 1908. Total	YEAR ENDING JUNE 30, 1908.	
			Increase	Decrease
Cost of road	\$87,670 13	\$92,254 88	\$4,584 20	
Cost of equipment.....	18,302 67	18,659 67	357 00	
General expenditures.....	213 89	613 56	399 67	
Cash and Current Assets.....	6,941 71	1,141 70		\$5,800 01
Materials and supplies.....	421 92	878 82		43 10
Grand total.....	\$118,550 32	\$118,048 08		\$502 24

LIABILITIES.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING June 30, 1908.	
			Increase.	Decrease.
Capital stock	\$100,000 00	\$100,000 00		
Current liabilities	10,791 96	9,322 75		\$1,469 21
Replacement accounts		919 41	\$919 41	
Profit and loss	2,758 86	2,806 92	47 56	
Grand total.....	\$118,550 32	\$118,048 08		\$502 12

SNAKE RIVER VALLEY RAILROAD CO.

HISTORY.

The Snake River Valley Railroad Company was organized March 2, 1898, under the laws of the State of Oregon; sections 3217-3238 of Hill's Annotated Laws of Oregon; Bellinger & Cotton's Annotated Code and Statutes of Oregon, sections 5052 to 5073; Laws of 1903, State of Oregon, pages 39, 41 and 212; and Laws of Oregon, 1905, pages 111, 229, 300 and 325. It is not a consolidated or reorganised company.

NAMES OF DIRECTORS.	Postoffice Address.	Date of Expiration of Term.
J. G. Wilson.....	Portland, Ore.....	First Monday in February, 1909, or when successors are elected and qualified.
C. G. Sutherland.....	Portland, Ore.....	
J. P. O'Brien.....	Portland, Ore.....	
W. D. Cornish.....	New York City.....	

At the date of the last election the total number of stockholders was 4. The last meeting for the election of directors was held February 3, 1908. The postoffice address of the general office is Portland, Oregon, and that of the operating office the same.

TITLE.	Name.	Official Address.
President	W. D. Cornish.....	New York City
Vice President.....	J. P. O'Brien.....	Portland, Ore.
Secretary	Allen Millar.....	New York City
Treasurer	J. W. Newkirk.....	Portland, Ore.
Auditor	R. Blaisdell.....	Portland, Ore.
Chief Engineer.....	G. W. Boeschke.....	Portland, Ore.

CURRENT ASSETS AND LIABILITIES, JUNE 30, 1908.

Cash and current assets available for payment of current liabilities:

Due from solvent companies and individuals.....	\$94,509 56
Total	\$94,509 56

Current liabilities accrued to and including June 30, 1908:

Loans and bills payable.....	\$7,415 81
Balance cash assets.....	87,093 75
Total	\$94,509 56

COMPARATIVE GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	June 30, 1907. Total	June 30, 1908. Total	YEAR ENDING JUNE 30, 1908	
			Increase	Decrease.
Cost of road.....		\$1,764,879 54		
Cost of Equipment.....	\$2,256,141 85	459,700 52	\$1,184 10	
General Expenditures.....		83,215 89		
Subscriptions to capital stock.....	250,000 00	250,000 00		
Cash and current assets.....	482 06	94,509 56	94,077 51	
Grand total.....	\$2,506,573 40	\$2,601,805 01	95,231 61	

LIABILITIES	June 30, 1907 Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908	
			Increase.	Decrease.
Capital stock.....	\$750,000 00	\$750,000 00		
Funded debt.....	1,500,000 00	1,500,000 00		
Current liabilities.....	6,573 40	7,415 81	\$842 41	
Subscriptions to capital stock.....	250,000 00	250,000 00		
Accrued interest on funded debt not yet payable.....		45,000 00	45,000 00	
Profit and loss.....		49,889 20	49,889 20	
Grand Total.....	\$2,506,573 40	\$2,601,805 01	\$95,231 61	

SPOKANE INTERNATIONAL RAILWAY CO.

HISTORY.

The Spokane International Railway Company was organized January 16, 1905, under the laws of the States of Washington and Idaho. It has never been consolidated or reorganized.

NAMES OF DIRECTORS.	Postoffice Address.	Date of Expiration of Term.
D. C. Corbin.....	Spokane, Wash.....	July 18, 1908
Albert Allen.....	Spokane, Wash.....	July 18, 1908
Geo. H. Martin.....	Spokane, Wash.....	July 18, 1908
F. D. Allen.....	Spokane, Wash.....	July 18, 1908
A. H. Sperry.....	Spokane, Wash.....	July 18, 1908
Austin Corbin.....	Spokane, Wash.....	July 18, 1908
J. K. O. Sherwood.....	New York City.....	July 18, 1908
Alfred C. Chapin.....	New York City.....	July 18, 1908
Chester W. Chapin.....	New York City.....	July 18, 1908

At the date of the last election the total number of stockholders was 67. The last meeting of stockholders for the election of directors was held July 20, 1907.

OFFICERS.

TITLE.	Name.	Official Address.
President	D. C. Corbin.....	Spokane, Wash.
Vice President.....	Austin Corbin 2nd.....	Spokane, Wash.
Secretary and Treasurer.....	Alfred C. Chapin.....	New York City
Attorney	Albert Allen.....	Spokane, Wash.
Auditor	Geo. H. Martin.....	Spokane, Wash.
Assistant Auditor.....	J. Carl Williams.....	Spokane, Wash.
Chief Engineer.....	E. G. Taber.....	Spokane, Wash.
Superintendent	E. J. Roberts.....	Spokane, Wash.
General Freight Agent.....	Geo. H. Martin.....	Spokane, Wash.
Ass't Gen. Freight Agent.....	A. H. Sperry.....	Spokane, Wash.
General Passenger Agent.....	Geo. H. Martin.....	Spokane, Wash.
Ass't Gen. Pass. Agent.....	A. H. Sperry.....	Spokane, Wash.

CURRENT ASSETS AND LIABILITIES, JUNE 30, 1908.

Cash and current assets available for payment of current liabilities:

Cash	\$28,421 13
Due from agents.....	47,111 11
Due from solvent companies and individuals.....	26,276 82
Balance current liabilities.....	767,046 34

Total \$868,855 40

Material and supplies on hand not included above \$12,127.01.

Current liabilities accrued to and including June 30, 1908:

Loans and bills payable.....	\$639,999 99
Audited vouchers and accounts.....	58,903 58
Wages and salaries.....	24,645 65
Traffic balances due to other companies.....	98,061 04
Miscellaneous	47,245 14

Total \$868,855 40

COMPARATIVE GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	June 30, 1907.	June 30, 1908.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Cost of road.....	\$8,646,853 80	\$8,745,451 62	\$98,597 72	.....
Cost of equipment.....	776 54	776 54	776 54	.....
Cash and current assets.....	64,406 45	101,809 06	37,402 61	.....
Materials and supplies.....	6,264 71	12,172 01	5,907 30	.....
Profit and loss.....	301,126 18	406,646 27	107,520 14	.....
Grand total.....	\$9,018,651 09	\$9,268,855 40	\$250,204 31	.....

LIABILITIES.	June 30, 1907.	June 30, 1908.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Capital stock.....	\$4,200,000 00	\$4,200,000 00	.....	.....
Funded debt.....	4,200,000 00	4,200,000 00	.....	.....
Current liabilities.....	618,651 09	868,855 40	\$250,204 31	.....
Grand total.....	\$9,018,651 09	\$9,268,855 40	\$250,204 31	.....

SPOKANE UNION DEPOT COMPANY.

HISTORY.

The Spokane Union Depot Company was organized December 10, 1900, under the laws of the State of Oregon.

Title 1 of chapter XXXII of Bill's Annotated Laws of Oregon (1887), comprising sections 3217 to 3238, both inclusive, as amended by the following acts of the Legislative Assembly of Oregon:

Act approved February 20, 1891, amending section 3218 above named (Laws 1891, page 110).

Act of February 20, 1893, amending section 3224 above named (Laws 1893, page 62).

Act of February 27, 1901, amending section 3224 (Laws 1901, page 306).

Act of February 21, 1893, amending section 3238 above named (Laws 1893, page 112).

Bellinger & Cotton's Annotated Codes and Statutes of Oregon, sections 5052 to 5073, and Laws of 1903, of the State of Oregon, pages 39, 41 and 212, and Laws of Oregon, 1905, pages 111, 299, 300 and 325.

This company has never been consolidated or reorganized.

NAMES OF DIRECTORS.	Postoffice Address.	Date of Expiration of Term.
E. H. Harriman.....	New York City.....	Term expires first Thursday in September, 1908, or when successors are elected and qualified.
W. D. Cornish.....	New York City.....	
R. L. Lovett.....	New York City.....	
H. F. Connor.....	Portland, Ore.....	
W. W. Cotton.....	Portland, Ore.....	
Wm. Crooks.....	Portland, Ore.....	
J. P. O'Brien.....	Portland, Ore.....	
A. C. Spencer.....	Portland, Ore.....	
J. G. Wilson.....	Portland, Ore.....	

At the date of the last election the total number of stockholders was 10. The last meeting of stockholders for the election of directors was held September 5, 1907. The postoffice address of the general office is Portland, Oregon, and that of the operating office is the same.

OFFICERS.

TITLE.	Name.	Official Address.
Chairman of the Board.....	E. H. Harriman.....	New York City
President	E. H. Harriman.....	New York City
Vice President	W. D. Cornish.....	New York City
Secretary	W. P. Litzenberg.....	Portland, Ore.
Treasurer	F. V. S. Crosby.....	New York City
Assistant Secretary.....	Allen Millar.....	New York City
General Attorney.....	W. W. Cotton.....	Portland, Ore.
Comptroller	Wm. Mahl.....	New York City
Ass't Comptroller.....	H. S. Bradt.....	New York City
General Auditor.....	Erastus Young.....	Omaha, Neb.
Auditor	R. Blaisdell.....	Portland, Ore.

CURRENT ASSETS AND LIABILITIES, JUNE 30, 1908.

Cash and current assets available for payment of current liabilities:

Balance current liabilities.....	\$371,553 66
Total	\$371,553 66

Current liabilities accrued to and including June 30, 1908:

Loans and bills payable.....	\$250,000 00
Audited vouchers and accounts.....	121,553 66
Total	\$371,553 66

COMPARATIVE GENERAL BALANCE SHEET. JUNE 30, 1908.

ASSETS.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Cost of road.....	\$454,952 54	\$496,558 66	\$41,601 12	.....
Total.....	\$454,952 54	\$496,558 66	\$41,601 12	.....

LIABILITIES.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Capital stock.....	\$125,000 00	\$125,000 00	.....	.....
Current liabilities.....	329,952 54	371,558 66	\$41,601 12	.....
Total.....	\$454,952 54	\$496,558 66	\$41,601 12	.....

TACOMA EASTERN RAILROAD CO.

HISTORY.

The Tacoma Eastern Railroad Company was originally organized July 14, 1890, under the laws of the State of Washington, and reorganized February 17, 1903, for the purpose of increasing the capital stock from \$250,000 to \$1,500,000.

NAMES OF DIRECTORS.	Postoffice Address.	Date of Expiration of Term.
W. M. Ladd.....	Portland, Ore.....	Second Tuesday in January, 1909.
Chas. E. Ladd.....	Portland, Ore.....	
Edward Cookingham.....	Portland, Ore.....	
John Bagley.....	Tacoma, Wash.....	
R. B. Smith.....	Tacoma, Wash.....	
L. J. Pentecost.....	Tacoma, Wash.....	
E. M. Hayden.....	Tacoma, Wash.....	

At the date of the last election the total number of stockholders was 8. The last meeting for the election of directors was held January 14, 1908. The postoffice address of the general office is Tacoma, Washington, and that of the operating office is Tacoma, Washington.

OFFICERS.

TITLE.	Name.	Official Address.
Chairman of Board.....	Edward Cookingham....	Portland, Ore.
President	Edward Cookingham....	Portland, Ore.
First Vice President.....	John Bagley.....	Tacoma, Wash.
Secretary	E. M. Hayden.....	Tacoma, Wash.
Treasurer	L. J. Pentecost.....	Tacoma, Wash.
Auditor	Samuel Wilson.....	Tacoma, Wash.
General Manager.....	John Bagley.....	Tacoma, Wash.
General Superintendent.....	G. F. Wentworth.....	Tacoma, Wash.
General Freight Agent.....	Samuel Wilson.....	Tacoma, Wash.
General Passenger Agent....	Samuel Wilson.....	Tacoma, Wash.

CURRENT ASSETS AND LIABILITIES, JUNE 30, 1908.

Cash and current assets available for payment of current liabilities:

Cash	\$35,367 51
Due from agents.....	5,012 01
Due from solvent companies and individuals.....	6,438 56
Prepaid insurance	3,256 36
Accrued taxes	3,485 43
Balance current liabilities.....	1,088,324 89

Total \$1,141,884 76
Materials and supplies on hand not included above \$39,009.01.

Current liabilities accrued to and including June 30, 1908:

Loans and bills payable.....	\$1,057,359 39
Audited vouchers and accounts.....	47,888 95
Wages and salaries.....	9,023 27
Equipment replacement accounts.....	26,212 51
Miscellaneous	893 64
Accrued interest	507 00

Total \$1,141,884 76

COMPARATIVE GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Cost of road	\$2,484,990 41	\$2,715,889 04	\$230,898 63	
Cost of equipment	542,589 02	539,252 03		\$3,336 99
General expenditures.....	251,315 01	268,152 40	16,837 39	
Cash and current assets.....	52,845 01	53,559 87	714 86	
Materials and supplies.....	71,328 39	89,009 01		\$17,680 62
Grand total.....	\$3,408,067 84	\$3,615,862 35	\$212,794 51	

LIABILITIES.	June 30, 1907. Total.	June 30, 1908. Total.	YEAR ENDING JUNE 30, 1908.	
			Increase.	Decrease.
Capital stock	\$1,500,000 00	\$1,500,000 00		
Funded debt.....	884,000 00	884,000 00		
Current liabilities.....	900,754 71	1,141,884 76	\$241,130 05	
Profit and loss.....	118,813 13	89,977 59		\$28,835 54
Grand total	\$3,408,067 84	\$3,615,862 35	\$241,130 05	

SYNOPSIS OF THE ANNUAL REPORT OF THE GREAT NORTHERN EXPRESS COMPANY, as Rendered to the Railroad Commission of Washington, for the year ending June 30, 1908.

HISTORY AND ORGANIZATION.

The Great Northern Express Company was organized January 1, 1892, under the laws of the State of Minnesota, and is not a consolidated or reorganized company.

NAMES OF DIRECTORS.	Postoffice Address.	Date of Expiration of Term.
R. I. Farrington.....	St. Paul, Minn.....	October, 1908
L. W. Hill.....	St. Paul, Minn.....	October, 1908
E. Sawyer.....	St. Paul, Minn.....	October, 1908
J. M. Gruber.....	St. Paul, Minn.....	October, 1908
W. W. Broughton.....	St. Paul, Minn.....	October, 1908

The total number of stockholders at the date of the last election was six, and date of last meeting for election of directors was held October 10, 1907. The postoffice address of the general office of the company is St. Paul, Minn., and the general office in Washington is Spokane, F. L. Clark, Jr., General Western Agent.

NAMES OF OFFICERS.	TITLE.	Location of Office.
R. I. Farrington.....	President	St. Paul, Minn.
L. W. Hill.....	Vice President.....	St. Paul, Minn.
E. Sawyer.....	Secretary and Treasurer.	St. Paul, Minn.
D. S. Elliott.....	General Manager.....	St. Paul, Minn.
R. Stewart.....	Superintendent	St. Paul, Minn.
G. A. Gates.....	Auditor	St. Paul, Minn.
F. L. Clark, Jr.....	General Western Agent..	Spokane, Wash.

CAPITAL STOCK.

Number of shares authorized, 10,000.

Par value of shares, \$100 each.

Total par value authorized, \$1,000,000.00.

Total amount issued and outstanding, \$1,000,000.00.

Dividends declared, \$450,000.00; 45 per cent.

LANDS AND BUILDINGS OWNED BY EXPRESS COMPANY IN WASHINGTON.

Where located: Wenatchee.

Value, \$667.78. Total, \$667.78.

ANNUAL REPORT OF GREAT NORTHERN EXPRESS COMPANY.

ROUTES OVER WHICH EXPRESS COMPANY OPERATES IN WASHINGTON.

NAMES OF RAILROADS AND BOAT LINES	TERMINALS.		MILEAGE.	
	From	To	Entire Line.	In Wash- ington
Great Northern Railway and branches	St. Paul.....	Seattle.....	6,608.11	792.13
Butte, Anaconda & Pac. Ry...	Butte, Mont.....	Anaconda.....	25.90	
C. B. & Q. R'y	Sioux City, Ia...	O'Neil, Neb...	129.92	
Coeur d'Alene Spokane R'y...	Spokane.....	Hayden Lake...	39.63	18.16
Spokane & Inland R'y.....	Spokane.....	Palouse.....	75.20	75.20
	Spring Valley.....	Colfax.....	36.66	36.66
Olympia & Tacoma Nav. Co...	Seattle.....	Olympia.....	50.00	50.00
Col. & P. S. Nav. Co.....	Seattle.....	Tacoma.....	26.00	26.00
P. S. Nav. Co.....	Seattle.....	Victoria.....	90.90	60.00
Kootenay R'y & Nav. Co.....	Nelson.....	Kaslo.....	45.00	
Total.....			7,121.42	1,068.15

CONTRACTS AND AGREEMENTS WITH TRANSPORTATION LINES IN THE
STATE OF WASHINGTON.

Paid for transportation facilities to—

Olympia & Tacoma Transportation Co., \$20.00 per month.

Columbia River & Puget Sound Navigation Co., \$50.00 per month.

Puget Sound Navigation Co., \$50.00 per month.

Great Northern Railway Co., 40 per cent. of gross receipts.

Except Spokane Falls & Northern Railway, which we pay 50 per cent. of gross receipts.

Courer d'Alene & Spokane Railway Co., 50 per cent. of gross earnings.

Spokane & Inland Railway Co., 50 per cent. of gross earnings.

VALUE OF EXPRESS PROPERTY IN WASHINGTON.

At stations exclusive of land and buildings—

	Amount.	Total.
Horses	\$6,827 50	
Wagons and harness.....	7,058 99	
Safes and chests.....	3,367 16	
Office furniture	4,678 03	
Other property	3,130 84	
		\$25,062 52

On routes (in boats and cars)—

Safes and chests.....	\$851 40	
Other property	229 30	
		1,080 70

Lands and buildings owned in state—

Building at Wenatchee.....	667 78
Safes, chests and furniture, Spokane agent's office...	207 60

Total of all property in state..... \$27,018 60

CURRENT ASSETS AND LIABILITIES—ENTIRE LINE.

Assets—

Cash	\$90,294 40
Due from solvent companies and individuals.....	697,448 03
Due from agents and messengers.....	77,743 48
Traffic balances due from other companies.....	1,798 70

Total

Liabilities—

Miscellaneous	\$161,169 81
---------------------	--------------

Total

BALANCE SHEET—ENTIRE LINE.

Assets—		
Advance payments under contracts.....	\$360,000	00
Equipment and property.....	69,256	21
Cash and other current assets.....	867,284	61
Total	\$1,296,540	82
Liabilities—		
Capital stock	\$1,000,000	00
Current liabilities.....	161,169	81
Reserves—		
Insurance fund	\$6,674	46
Fund for extraordinary losses.....	100,000	00
	106,674	46
Profit and loss.....	28,696	55
Total	\$1,296,540	82

EARNINGS.

	Entire Line.	In Washing- ton only.
From money orders.....		\$2,939 26
From transportation of money and other valuable valuable packages and freight.....		256,259 99
Total		\$259,199 25

EXPENSES.

	Entire Line.	In Washing- ton only.
Contracts with railroads.....		\$108,674 17
Salaries of officers.....		2,217 14
Salaries of employes.....		98,937 78
Loss of money and other valuables and freight....		9,746 60
Insurance		668 25
Rents		11,551 42
Taxes		13,215 56
Miscellaneous		18,956 17
Total operating expenses.....		\$266,945 36
Percentage of operating expenses to gross earning..		102 99
Net loss		7,746 11

Total expenses in Washington on all business done in the state.

We have no way of determining what proportion applies to business transacted wholly within the state.

INCOME ACCOUNT—ENTIRE LINE.

Gross earnings from operation.....	\$1,968,997	69
Less operating expenses.....	660,081	57
	\$1,308,916	12
Payments to railroads and other transportation companies	846,473	51
Income from operations.....	\$462,442	61
Dividends, 45 per cent. on stock.....	\$450,000	00
Surplus from operation, year ending June 30, 1908.....	12,442	61
Surplus brought forward from previous period.....	16,253	94
Surplus on June 30, 1908.....	28,696	55

**SYNOPSIS OF THE ANNUAL REPORT OF THE NORTHERN
EXPRESS COMPANY, as Rendered to the Railroad Commission
of Washington, for the year ending June 30, 1908.**

HISTORY AND ORGANIZATION.

The Northern Pacific Express Company was organized June 1, 1883, under the laws of the State of Minnesota, and was re-organized June 1, 1906, under the laws of the State of New Jersey and renamed the Northern Express Company. The Northern Express Company is not a consolidated company.

NAMES OF DIRECTORS.	Postoffice Address.	Date of Expiration of Term.
Howard Elliott.....	St. Paul, Minn.....	October 7, 1908
James N. Hill.....	34 Nassau St., New York City.....	October 7, 1908
J. M. Hannaford.....	St. Paul, Minn.....	October 7, 1908
C. W. Bunn.....	St. Paul, Minn.....	October 7, 1908
Geo. H. Earl.....	35 Nassau St., New York City.....	October 7, 1908

The total number of stockholders at the date of the last election was six, and date of last meeting for election of directors was October 2, 1907. The postoffice address of the general office of the company is St. Paul, Minn. Postoffice address of general office of Washington is Tacoma, Wash.

NAMES OF OFFICERS.	TITLE.	Location of Office.
J. M. Hannaford.....	President	St. Paul, Minn.
James N. Hill.....	Vice President.....	New York City
C. A. Clark.....	Treasurer	St. Paul, Minn.
R. H. Relf.....	Secretary	St. Paul, Minn.
H. A. Gray.....	Comptroller	St. Paul, Minn.
E. K. Pnnett.....	Auditor	St. Paul, Minn.
C. B. Cooper.....	General Superintendent...	St. Paul, Minn.
W. S. Hay.....	Superintendent	St. Paul, Minn.
M. G. Hall.....	Superintendent	Portland, Ore.
Geo. H. Earl.....	Ass't Secretary.....	New York City
Geo. H. Earl.....	Ass't Treasurer.....	New York City

CAPITAL STOCK.

Number of shares authorized, 50,000.

Par value of shares, \$100 each.

Total par value authorized, \$5,000,000.00.

Total amount issued and outstanding, \$5,000,000.00.

Dividends declared, 8 per cent.. \$400,000.00.

. ANNUAL REPORT OF NORTHERN EXPRESS CO.

ROUTES OVER WHICH EXPRESS COMPANY OPERATES IN WASHINGTON.

NAMES OF RAILROADS AND BOAT LINES. (List of each railroad and boat line separately and not by systems.)	TERMINALS.		MILEAGE.	
	From	To	Entire Line.	In Wash- ington.
Northern Pacific Ry. Co.	Seattle.....	Franklin.....	5,649.13	1,593.41
Columbia & Puget Sound Ry..	Seattle.....	Franklin.....	34.00	34.00
Spokane, Portland & Seattle Ry.....	Pasco.....	Vancouver.....	262.06	262.06
Shelton Transportation Co.....	Olympia.....	Shelton.....	18.00	18.00
Port Orchard Route.....	Seattle.....	Bremerton.....	17.00	17.00
Puget Sound Navigation Co....	Seattle.....	{ Victoria..... Pt. Gamble..... Pt. Angeles.....	186.00	186.00
Everett Railway, Light & Water Co.....	Everett.....	Snohomish.....	8.00	8.00
Totals.....			6,021.13	2,006.67

CONTRACTS AND AGREEMENTS WITH TRANSPORTATION LINES WITHIN
STATE OF WASHINGTON.

Northern Pacific Railway Company, agreement July 1, 1906, for 50 years, 50 per cent. of gross earnings.

Columbia & Puget Sound Railway, agreement July, 1906, for indefinite term, 40 per cent. of gross earnings.

Shelton Transportation Company, agreement July, 1906, for indefinite term, \$25.00 per month.

Port Orchard Route, agreement July, 1906, for indefinite term, \$50.00 per month.

Puget Sound Navigation Company, agreement July, 1906, for indefinite term, \$125.00 per month.

Everett Railway, Light & Water Company, agreement July, 1906, for indefinite term, \$100.00 per month.

NOTE—When 40 per cent. of gross earnings does not equal earnings if shipment was hauled by freight, then freight charge is allowed. Shipments under seven pounds as special traffic matter, rate charges are divided equally.

VALUE OF EXPRESS PROPERTY IN WASHINGTON.

	Amount.	Total.
At stations exclusive of land and buildings—		
Horses	\$10,837 30	
Wagons and harness.....	11,281 33	
Safes and chests.....	8,691 68	
Office furniture	2,426 31	
Other property	7,213 10	
		\$40,449 72
On routes (in cars and boats)—		
Safes and chests.....	\$530 00	
Other property	258 00	
		788 00
Total of all property in state.....		\$41,205 72
No land or buildings owned in the state.		

CURRENT ASSETS AND LIABILITIES—ENTIRE LINE.

Assets—

Cash	\$407,983 87
Accounts receivable	150,000 00
Due from agents	98,628 81
Miscellaneous	87,125 36

Total \$723,717 84

Liabilities—

Accounts payable	\$258,510 06
Miscellaneous	262,978 25

Total \$519,488 31

BALANCE SHEET—ENTIRE LINE.

Assets—

Bonds owned	\$50,500 00
Equipment	177,846 34
Stock owned	33,330 15
Current assets	723,717 84
Stock subscription	11,250 00
Contract with Northern Pacific Express Co.	4,800,000 00

Total \$5,796,644 33

Liabilities—

Capital stock	\$5,000,000 00
Current liabilities	519,488 31
Profit and loss	277,156 02

Total \$5,796,644 33

EARNINGS.

	Entire Line.	In Washing- ton only.
From money orders	\$31,703 53	\$8,777 64
Custom House brokerage fees	151 85	
From transportation of money and other valuable packages and also from freight	2,777,560 02	None kept.
Miscellaneous income	39,003 53	None kept.
Total income	\$2,849,318 93	None kept.

EXPENSES.

	Entire Line.	In Washing- ton only.
Contracts with railroads	\$1,369,639 48	None kept.
Salaries of officers	20,690 00	None kept.
Salaries of employes	559,742 99	None kept.
Maintenance of equipment and stable expenses	77,223 72	None kept.
Stationery and printing	20,704 89	None kept.
Loss and damage to freight, also loss of money and other valuables	24,798 56	None kept.
Insurance	2,725 64	None kept.
Legal, general and office expenses	33,867 48	None kept.
Rents	46,747 18	None kept.
Miscellaneous	9,290 64	None kept.
Total operating expenses	\$2,165,430 58	
Excess earnings	643,984 82	
Less taxes	18,028 88	

Net earnings \$625,955 94

Percentage of operating expenses to gross earnings, .7771.

INCOME ACCOUNT—ENTIRE LINE.

Gross earnings from operation.....	\$2,809,415 40
Less operating expenses..... \$813,819 98	
Payments to railroads and other transportation companies	1,369,639 48
	<u>2,183,459 46</u>
Income from operations.....	\$625,955 94
Miscellaneous income (Interest received)	39,903 53
	<u>\$665,859 47</u>
Net income	100,000 00
Extinguishment of contract..	400,000 00
Dividends, 8 per cent. on stock	
Surplus from operation, year ending June 30, 1907..	\$165,859 47
Surplus brought forward from previous period.....	111,296 55
Surplus on June 30, 1908.....	277,156 02

SYNOPSIS OF THE ANNUAL REPORT OF THE WESTERN EXPRESS COMPANY, as Rendered to the Railroad Commission of Washington, for the year ending June 30, 1908.

HISTORY AND ORGANIZATION.

The Western Express Company was organized October 30, 1894, under the laws of the State of Wisconsin, chapter 86 of the Revised Statutes thereof, and is not a consolidated or re-organized company.

NAMES OF DIRECTORS.	Postoffice Address.	Date of Expiration of Term.
E. Pennington.....	Minneapolis, Minn.....	October 30, 1908
W. F. Fitch.....	Marquette, Mich.....	October 30, 1908
W. L. Martin.....	Minneapolis, Minn.....	October 30, 1908
H. B. Dike.....	Minneapolis, Minn.....	October 30, 1908
A. B. Eldredge.....	Marquette, Mich.....	October 30, 1908

The total number of stockholders at the last election was 7, which election was held October 30, 1907. The postoffice address of the general office of the company is at Superior, Wisconsin, and has no general office in Washington. R. Helme, superintendent at Vancouver, B. C., is the officer in charge of the business for the State of Washington.

NAMES OF OFFICERS.	TITLE.	Location of Office.
E. Pennington.....	President	Minneapolis, Minn.
W. F. Fitch.....	Vice President.....	Marquette, Mich.
H. B. Dike.....	Secretary	Osceola, Wis.
C. F. Clements.....	Treasurer	Minneapolis, Minn.
W. S. Stout.....	General Manager....	Toronto, Ont.
W. H. Burr.....	Auditor	Toronto, Ont.
S. A. Davis.....	Superintendent	St. Paul, Minn.
H. L. Meyer.....	Sup't of Tariffs.....	Toronto, Ont.
R. Helme.....	Sup't Wash'n Div....	Vancouver, B. C.

CAPITAL STOCK.

Number of shares authorized, 1,000.
 Par value of shares, \$100.00 each.
 Total par value authorized, \$100,000.00.
 Total amount issued and outstanding, \$50,000.00.
 No dividend declared last year.

ROUTES OVER WHICH WESTERN EXPRESS CO. OPERATE IN WASHINGTON.

NAMES OF RAILROADS AND BOAT LINES. (List of each rail road and boat line in Washington separately and not by "systems.")	TERMINALS.		MILEAGE.	
	From	To	Entire Line.	In Wash- ington.
Bellingham Bay & British Co- lumbia Ry	Bellingham.....	Glacier.....	44.04	44.04
Spokane & British Columbia Ry	Internat'l B'd'y..	Republic.....	87.00	87.00
Spokane & International Ry..	Spokane.....	Eastport, Ida.....	141.00	18.05
Idaho & Wash'n Northern....	Spokane.....	Newport.....	41.00	41.00
Total			263.04	140.09

CONTRACTS AND AGREEMENTS WITH TRANSPORTATION LINES IN THE
STATE OF WASHINGTON.

Paid for transportation facilities to—

Bellingham Bay & British Columbia Railroad Company, 40 per cent of gross receipts.

Spokane & British Columbia Railway Company, 40 per cent. of gross receipts.

Spokane International Railway Company, 40 per cent of gross receipts.

Idaho & Washington Railroad Company, 40 per cent. of gross receipts.

VALUE OF EXPRESS COMPANY'S PROPERTY IN WASHINGTON.

Horses	\$850 00	
Wagons and harness.....	863 24	
Safes and chests	354 50	
Office furniture	786 53	
Other property	595 59	
Total		\$3,449 86
Safes and chests in cars and boats.....	\$156 54	
Other property in cars and boats.....	142 54	
Total		\$299 08
Total of all property in state.....		\$3,748 95

CURRENT ASSETS AND LIABILITIES—ENTIRE LINE.

Assets—

Cash	\$237,819 54
Due from agents.....	8,091 30
Miscellaneous	8,715 00

Total

Liabilities—

Miscellaneous	\$172,630 26
Excess of assets over liabilities.....	81,995 58

Total

EARNINGS.

	Entire Line.	In Washing- ton only.
From money orders.....	\$11,735 56	\$342 45
From freight	555,273 91	22,534 41
Total	\$567,009 47	\$22,876 86

EXPENSES.

	Entire Line.	In Washing- ton only.
Contracts with railroads.....	\$290,227 66	\$4,633 95
Salaries of officers and employes.....	154,489 31	7,057 25
Maintenance of equipment.....	18,689 19	868 34
Loss and damage to freight.....	.....	.....
Loss of money and other valuables.....	4,880 52	295 37
Insurance, legal expense, rents, etc.....	34,747 43	3,049 27
Total operating expenses.....	\$511,433 95	\$16,272 77
Net earnings	\$55,575 52	\$6,604 09
Per cent. of operating expenses to gross earnings, 90.10.		

INCOME ACCOUNT—ENTIRE LINE

Gross earnings from operation.....		\$567,009 47
Less operating expenses.....	\$221,206 29	
Payments to railroads and transportation companies	290,227 66	
		511,433 95
Income from operation.....		\$55,575 52
No dividends declared.		
Profits	\$32,727 53	
Revenue accounts	22,847 90	
Surplus from operation, year ending June 30, 1908.		\$55,575 52
Surplus from previous year (revenue account).....	\$59,840 13	
Accumulated profits	39,122 96	
		98,963 09
Surplus on June 30, 1908 (revenue account).....	\$82,688 12	
Accumulated profits	71,850 49	
		\$104,538 61

BALANCE SHEET—ENTIRE LINE.

Assets—		
Cash on hand.....		\$237,819 54
Cash in transit.....		8,091 30
Suspense account		8,715 00
Property		39,854 91
Total		\$294,480 75
Liabilities—		
Capital	\$50,000 00	
Soo Line	13,288 72	
D. S. S. & A. Ry.....	2,788 72	
Due connecting lines.....	15,011 14	
Agents' balance	1,009 75	
Adjustment account (July settlement).....	47,581 36	
Money order redemption fund.....	10,262 45	
Revenue account	82,688 12	
Profit and loss.....	71,850 49	
Total		\$294,480 75

FINANCIAL STATEMENT.

JANUARY 1, 1907, TO MARCH 31, 1907.	DISBURSEMENTS.		
	Salary.	Expense.	
Balance January 1, 1907.....			\$25,085 91
Commissioner H. A. Fairchild.....	\$1,000 00	\$213 21	
Commissioner J. C. Lawrence.....	1,000 00	240 80	
Commissioner Jesse S. Jones.....	172 00	155 60	
Secretary O. O. Calderhead.....	500 00	166 80	
Clerks and typewriting by folio.....	688 61	7 00	
Office engineer.....	450 00	28 85	
Engineering experts.....	9,998 85	3,045 04	
Rate expert.....		150 00	
Cost of hearings.....		418 45	
Maps.....		1,825 75	
Postage.....		122 00	
Supplies and incidentals.....		481 59	
Furniture and fixtures.....		906 10	
Total salary.....	\$18,754 46		
Total expense.....	\$7,762 69		
Returned to state treasurer.....	3,568 76		25,085 91

FINANCIAL STATEMENT.

APRIL 1, 1907 TO DECEMBER 31, 1908.	DISBURSEMENTS.		Commissioner's Salary.	Secretary's Salary.	Rate Expert Salary.	Engineer's Salary.	General Fund.	Total.
	Salary.	Expense.						
(Appropriation) Receipts.....								
Commissioners.....	\$21,000 00	\$1,982 63	\$24,000 00	\$4,000 00	\$4,000 00	\$4,000 00	\$42,000 00	\$78,000 00
Secretary.....	3,499 99	116 22						
Rate expert.....	3,425 98	5 69						
Engineer (in office).....	3,400 00	3,004 71						
Engineer expenses.....	13,808 05	1,691 76						
Statistical experts.....	3,379 82							
Permanent and temporary clerks, typewriting by rollin, inspector and official stenographer.....	7,508 82	2,852 50						
Cost of bearings.....		2,545 37						
Maps.....		1,079 07						
Postage.....		1,021 00						
Supplies and incidentals.....		2,877 98						
Furniture and fixtures.....		945 20						
Total Disbursements.....			\$21,000 00	\$3,499 99	\$3,425 98	\$3,500 00	\$41,842 88	\$78,268 80
Balances.....			3,000 00	500 01	574 02	500 00	157 17	4,731 20
Totals.....			\$24,000 00	\$4,000 00	\$4,000 00	\$4,000 00	\$42,000 00	\$78,000 00

TABLE No. 1.

MILEAGE OF RAILROADS IN WASHINGTON, GIVING TERMINAL POINTS OF MAIN LINE, BRANCHES AND SPURS, YEAR ENDING JUNE 30, 1907.

The following classification and order are observed in the roads given below:

1. Railroad line represented by capital stock:
 - A. Main line.
 - B. Branches and spurs.
2. Proprietary companies whose entire capital stock is owned by this company.
3. Line operated under lease for specified sum.
4. Line operated under contract, or where the rent is contingent upon earnings or other considerations.
5. Line operated under trackage rights.

NAME.	TERMINALS.		Miles.	Miles of line for each class of roads named.
	From	To		
Bellingham Bay & British Columbia R. R. Co.				
1 A. Main line	Bellingham	Glacier	44.16	44.16
1 B. Branches	Hampton	Lynden	5.81	5.81
Spurs			10.16	10.16
Total mileage, 59.88				
Columbia & Puget Sound Railroad Co.				
1 A. Main line	Seattle	Franklin	33.62	33.62
1 B. Branches	Renton	Coal Creek	7.88	
	Maple Valley	Taylor	9.79	
	Black Diamond	Bruce	2.02	
	Main line	Lake Washington	.74	
	Main line	Kummer	1.67	
	Bruce branch	Lawson Mine	.80	
	Weyerhaeuser spur	Camp No. 4	2.14	
				24.99
Columbia & Red Mountain Railway Co.				
1 A. Main line	Northport	International boundary	7.51	7.51
Total mileage, 58.61				
Great Northern Railway Co.				
2. Seattle & Montana R. R.				
	Seattle	International boundary	120.22	
	In Seattle through tunnel		58.28	
	Anacortes	Rockport	1.38	
	Bellevue	Samish Lake	1.38	
	Idaho state line	Everett	352.75	
	Lowell	Delta	2.76	
				191.89
3. St. Paul, Minneapolis & Manitoba Ry.				352.75
5. Northern Pacific Ry.				2.76
Total Mileage, 547.39				

TABLE NO. 1.—MILEAGE OF RAILROADS IN WASHINGTON.—CONTINUED.

NAME.	TERMINALS.		Miles.	Miles of line or each class of roads named.
	From	To		
Ilwaco Railroad Co.	Ilwaco	Nascocta.	15.26	15.26
1. A. Main line	Idaho state line.	Wallula junction	179.06	
	Pasco junction	Tacoma	260.38	
Northern Pacific Railway Co.	Tacoma	Oregon state line	105.48	
1. A. Main line	Auburn	Sumas	148.06	
	22d street line	Tacoma	1.96	
	Colorado street line	Seattle.	2.77	687.68
1. B. Branches and spurs—	Marshall junction	Idaho state line	84.04	
Palouse and Lewiston branch	Belmont	Farmington	6.88	
Genesee branch	Pullman junction.	Idaho state line	20.34	
Sunnyside branch	Clealum	Grand View	20.16	
Roslyn branch	Palmer junction	Ronald.	5.41	
Buckley line	Kanasket	Meeker	88.57	
Green River branch	Cascade junction	End of track.	14.79	
Burnett branch	Cascade junction	Pittsburg.	3.53	
Wilkeson branch	Crocker	Wilkeson and Fairfax.	16.62	
Crocker branch	Orting	Wingate	5.44	
Snoqualmie branch	Woodinville	Puyallup.	7.60	
Everett branch	Snohomish.	Salial	39.19	
Olympia branch	Lakeview	Everett	11.41	
Grays Harbor branch.	Gate	Centralia	56.43	
Elma branch.	Elma.	Ocosta	53.04	
Peninsular branch	Aberdeen junction	Stimson	9.99	
Cosmopolis branch	Cosmopolis junction.	Moclips	84.68	
South Bend branch	Chehalis	Cosmopolis	1.81	
Darrington branch	Arlington	South Bend	56.68	
Vancouver branch	Kalama	Darrington	28.06	
Yacolt branch	Vancouver junction	Vancouver.	29.81	
Bellingham branch	Wickersham.	Yacolt	27.80	
Seattle belt line	Hartford	Bellingham	22.74	
Spokane & Seattle Railway.	Woodinville	Monte Cristo	42.12	
Tacoma tide flats	Medical Lake.	Black River junction.	24.11	
	Main line spurs	Davenport	18.18	
	Branch line spurs		1.06	
	Cheney	Adrian.	69.27	
3. Washington Central Railway			67.89	811.11
Total mileage, 1,629.42			130.63	130.63

TABLE NO. 1.—MILEAGE OF RAILROADS IN WASHINGTON.—CONTINUED.

NAME.	TERMINALS.		Miles.	Miles of line for each class of roads named.
	From	To		
The Oregon Railroad & Navigation Co.				
1 A. Main line.....	Oregon state line.....	Wallula.....	6.36	
	Grange City junction.....	La Crosse.....	28.99	
	Farmington.....	Spokane.....	47.84	
	Winona.....	Selkirk.....	60.42	143.61
1 B. Branches and spurs—				
	Oregon state line.....	Wallula.....	4.54	
	Wallula.....	Grange City junction.....	62.11	
	Bolles.....	Turner.....	25.06	
	Starbuck.....	Pomeroy.....	30.00	
	Fairfield.....	Waverly.....	4.76	
	Tekoa.....	Idaho state line.....	2.13	113.60
	Connell.....	Idaho state line.....	114.96	
	Colfax.....	Farmington.....	27.48	
	Wallula.....	Wallula.....	30.18	172.62
	Wallula.....	Grange City junction.....	65.85	65.85
2. Columbia & Palouse Railroad Co.				
Wallula & Columbia River R. R. Co.				
4. Snake River Valley Railroad Co.				
Total mileage, 500.63				
The Port Townsend & Southern R. R. Co.				
6 A. Main line.....	Olympia.....	Tenino.....	15.00	
	Port Townsend.....	Quilcene.....	26.20	41.20
Spokane Falls & Northern Railway Co.				
1 A. Main line.....	Spokane.....	International boundary.....	180.51	180.51
5. Great Northern Railway Co.	Hillyard.....	Colbert.....	8.77	8.77
Total mileage, 180.23				
Spokane International Railway Co.				
1 A. Main line.....	Spokane.....	Idaho state line.....	18.50	18.50
Total mileage, 18.50				
Seattle Southeastern Railway Co.				
1 A. Main line.....	Kangley.....	Camp 5 junction.....	4.60	4.60
Total mileage, 4.60				
Tacoma Eastern Railroad Co.				
1 A. Main line.....	Tacoma.....	Mineral.....	53.70	
	Mineral.....	Tilton.....	6.50	
	Tilton.....	Glenavon.....	2.70	62.90
1 B. Electron branch	Kapowsin.....	Electron.....	2.10	
Ashford branch	Park junction.....	Ashford.....	6.72	
Tanawax branch	Tanawax junction.....	End of track.....	2.08	
East Creek branch	East Creek junction.....	Ladd.....	2.91	12.81
	Tram spur.....		7.29	7.29
Total mileage, 98.00				

TABLE NO. 1—MILEAGE OF RAILROADS IN WASHINGTON.—CONCLUDED.

NAME.	TERMINALS.		Miles.	Miles of line for each class of roads named.
	From	To		
Washington & Columbia River Railway Co.				
1 A. Main line	Oregon state line	Dayton	98.05	98.05
1 B. Eureka Flat branch	Eureka Junction	Pleasant View	19.73	
1 B. Mill Creek branch	Mill Creek Junction	Tracy	6.13	25.86
Total mileage, 123.91				
Washington & Great Northern Railway Co.				
1 A. Main line	Marous	Laurier (International bdy.) ..	27.66	
	Deville	International boundary	26.13	80.61
	International boundary	Oroville	27.82	
	Curlew	End of line	31.11	31.11
1 B. Branches				
Total mileage, 111.72				
Total miles in Washington				3,840.71

TABLE NO. 2.

MILEAGE OF RAILROADS IN WASHINGTON, GIVING TERMINAL POINTS OF MAIN LINE, BRANCHES AND SPURS, YEAR ENDING JUNE 30, 1908.

The following classification and order are observed in the roads given below:

1. Railroad line represented by capital stock:
 - A. Main line.
 - B. Branches and spurs.
2. Proprietary companies whose entire capital stock is owned by this company.
3. Line operated under lease for specified sum.
4. Line operated under contract, or where the rent is contingent upon earnings or other considerations.
5. Line operated under trackage rights.

NAME.	TERMINALS		Miles.	Miles of line for each class of roads named.
	From.	To		
Bellingham Bay & British Columbia R. R. Co.				
1 A. Main line.....	Bellingham.....	Glacier.....	44.16	44.16
1 B. Branch line.....	Hampton.....	Lynden.....	5.31	5.31
Spurs.....			10.16	10.16
Total mileage, 59.63				
Columbia & Puget Sound Railroad Co.				
1 A. Main line.....	Seattle.....	Franklin.....	33.62	33.62
1 B. Branches.....	Renton.....	Coal Creek.....	7.33	7.33
	Maple Valley.....	Taylor.....	9.13	9.13
	Black Diamond.....	Bruce branch.....	2.02	2.02
	Main line.....	Lake Washington.....	.75	.75
	Main line.....	Kummer.....	1.67	1.67
	Bruce branch.....	Lawson.....	.90	.90
	Weyerhaeuser spur.....	Camp No. 4.....	2.15	2.15
Total mileage, 57.97				

TABLE NO. 2.—MILEAGE OF RAILROADS IN WASHINGTON.—CONTINUED.

NAME.	TERMINALS.		Miles	Miles of line for each class of roads named
	From	To		
Great Northern Railway Co.				
A 1. Main line.....	Idaho state line.....	Seattle.....	386.91	
	Colbert.....	Inter'n'l boundary at Waneta.....	125.84	
	Northport.....	Inter'n'l boundary at Paterson.....	7.47	
	Marcus.....	Inter'n'l boundary at Laurier.....	27.66	
	Inter'n'l boundary at Danville.....	Republic.....	81.70	
	Curlew.....	Inter'n'l boundary at Midway.....	14.62	
	Inter'n'l boundary near Molson.....	Inter'n'l boundary near Chopaka.....	48.46	
	Everett.....	Inter'n'l boundary at Blaine.....	89.10	
	Anacortes.....	Rockport.....	67.72	789.88
	Hillyard.....	Spokane (old line).....	4.80	
	Republic.....	Eureka Gulch.....	9.80	14.10
	Lowell.....	Delta.....	2.75	2.75
1 B. Branches and spurs.....				
5. Northern Pacific Railway				
Total Mileage, 806.23				
Ilwaco Railroad Co.....	Ilwaco.....	Nahcotta.....	15.26	
1 A. Main line.....	Junction.....	Megler.....	18.89	28.65
Northern Pacific Railway Co.				
1 A. Main line.....	Idaho state line.....	Oregon state line.....	520.04	
	Auburn.....	Sumas.....	146.07	
	23rd street line in Tacoma		1.96	
	Proportion joint tracks owned.		1.13	669.22
1 B. Branches:				
Palouse and Lewiston branch.....	Marshall junction.....	Idaho state line.....	84.04	
Genesee branch.....	Pullman junction.....	Idaho state line.....	20.84	
Farmingington branch.....	Belmont.....	Farmingington.....	5.89	
Pasco branch.....	Pasco.....	Walla Walla.....	14.87	
Dayton branch.....	Attalia.....	Dayton.....	86.20	
Pleasant View branch.....	Eureka.....	Pleasant View.....	19.73	
Tracy branch.....	Walla Walla.....	Tracy.....	6.12	
Pendleton branch.....	Hunt's junction.....	Oregon state line.....	10.48	
Snodgrass branch.....	Sunny-side junction.....	Grandview.....	26.08	
Rocklyn.....	Cle Elum.....	Ronald.....	5.34	
Buckley.....	Palmer junction.....	Meeker.....	83.67	
Green River.....	Kanaskat.....	End of track.....	14.79	
Burnett.....	Cascade junction.....	Pittsburg.....	8.18	
Wilkeson.....	Cascade junction.....	Wilkeson and Fairfax.....	16.62	

TABLE NO. 2.—MILEAGE OF RAILROADS IN WASHINGTON.—CONTINUED.

NAME.	TERMINALS.		Miles of line for each class of roads named.
	From	To	
Northern Pacific Railway Co.			
Branches and spurs—(continued):			
1 B. Crocker branch.....	Crocker	Wingate	5.44
Orting branch.....	Orting	Puyallup.	7.46
Tide Flats branch.....	Prescott	Tide flats.	1.06
Snoqualmie branch.....	Woodinville.	Sallal	39.19
Everett branch.....	Snohomish.	Everett	11.41
Olympia branch.....	Lakeview	Centralia.	53.29
Grays Harbor branch.....	Gate.	Ocosta.	58.18
Elma branch.....	Elma	Slipson	9.99
Peninsular branch.....	Aberdeen junction.	Moelins	34.73
Cosmopolis branch.....	Cosmopolis.	Cosmopolis	1.81
South Bend branch.....	Chehalis	South Bend	56.68
Dorrington branch.....	Arlington	Dorrington	28.08
Vancouver branch.....	Kalama	Vancouver	29.81
Yacolt branch.....	Vancouver	Yacolt	27.27
Bellingham branch.....	Wicksham.	Bellingham	23.74
Monte Celado branch.....	Hartford	Monte Celado.	43.19
Seattle Belt line branch.....	Woodville	Black River	24.11
	Main line spurs.....		68.01
	Branch line spurs.....		74.38
	Proportion spurs owned jointly.		.67
	Cheney	Adrian	180.68
	Tunnel line in Seattle		1.13
	(less included above)		
	O. R. & N. spurs in Walla Walla		.68
	(less included above)		
Oregon Railway & Navigation Co.			
1 A. Main line.....	Oregon state line	Walla Walla	6.36
	Grange City junction	La Crosse	28.99
	Farmington.	Spokane	47.84
	Winona	Seltice	60.42
	Oregon state line	Walla Walla.	4.54
	Walla Walla.	Grange City.	52.11
	Boiles	Turner	25.06
	Starbuck.	Pomeroy	30.00
	Fairfield	Waverly	4.76
1 B. Branches and spurs.....			
			143.61
Total mileage, 1,737.90			

TABLE NO. 2.—MILEAGE OF RAILROADS IN WASHINGTON—CONCLUDED.

NAME.	TERMINALS.		Miles.	Miles of line for each class of roads named.
	From	To		
Oregon Railway & Navigation Co.				
1 B. Branches and spurs—(continued):				
2. Columbia & Palouse R. R.	Tekoa.....	Idaho state line.....	2 13	118 60
Walla Walla & Columbia River R. R.	Condit.....	Idaho state line.....	114 96	
Oregon, Washington and Idaho.	Colfax.....	Farmington.....	27 48	
4. Snake River Valley R. R.	Walla.....	Walla Walla.....	30 18	
Port Townsend & Southern Railroad Co.	Texas City.....	Idaho state line.....	71 46	244 08
1 A. Main line.	Walla.....	Grange City.....	65 85	65 85
Spokane International Railway Co.	Olympia.....	Tenino.....	15 00	
1 A. Main line.	Port Townsend.....	Quilcene.....	26 20	41 20
Seattle Southeastern Railway Co.	Spokane.....	Idaho state line.....	18 50	18 50
1 A. Main line.	Kargley.....	End of track.....	5 50	5 50
Tacoma Eastern Railroad Co.	Tacoma.....	Glenavon.....	62 90	62 90
2 B. Branch lines:				
McKenna branch.	Saddle junction.....	McKenna.....	16 20	
Tanwax branch.	Tanwax junction.....	End of track.....	2 08	
Electron branch.	Kapowschi.....	Electron.....	2 10	
Ashford branch.	Park junction.....	Ashford.....	6 72	
East Creek branch.	East Creek junction.....	Latid.....	2 91	
Traffic spurs.			9 43	38 44
Total mileage in Washington.				3,479 06

TABLE NO. 3.
MILEAGE OF RAILROADS IN THE STATE OF WASHINGTON FOR THE YEAR ENDING JUNE 30, 1907.

NAME OF RAILROAD COMPANY.	Line represented by capital stock.	Yard track and sidings, miles.										New line constructed during year, miles.		Total construction		Grand total mileage operated, main line, branches and spurs, leased lines, yards track, sidings and second track	
		Miles main line	Miles branches and spurs	Total yard tracks and sidings	Proprietary lines, leased lines under contract trackage rights.	Branches and spur.s	Main line	Branches and spur.s	Main line	Second track	Yark tracks and sidings						
Bellingham Bay & British Columbia Railr'd	44.16	16.47					59.63			7.56					1.98	67.19	
Columbia & Puget Sound Railroad	83.62	24.99				58.61			16.70	16.70					2.98	75.81	
Columbia & Red Mountain Railway	7.51					7.51			0.52	0.53						8.03	
Great Northern Railway						191.89	855.50	3.45		178.53	173.55					724.39	
Iwaco Railroad Company	15.26						15.26		0.98	0.98						16.19	
Northern Pacific Railway	687.68	811.11				130.63	1,629.42	43.25	821.52	11.13	414.17	91.08				2,086.84	
Oregon Railroad & Navigation Co. R. R.	148.61	118.60				65.85	500.68		28.14	19.56	71.88					572.56	
Pt. Townsend Southern Railway	41.20						41.20		1.83							43.03	
Spokane Falls & Northern Railway	130.51					8.77	139.28									139.28	
Spokane International Railway	18.50						18.50		1.60	1.60						20.10	
Spokane Union Depot	2.55								2.55	2.55						2.55	
Seattle Southern Railway	4.60						4.60		1.00	1.00						5.60	
Tacoma Eastern Railroad	62.90	20.10					83.00		9.64	18.20						92.64	
Washington & Columbia River Railway	98.05	25.86					123.91		13.66	2.71						140.28	
Washington & Great Northern Railway	80.61	81.11					111.72		13.06	2.90						177.68	
Totals	1,370.76	1,047.24	384.51	560.75	3,840.71	46.70	413.71	106.71	213.84	784.26	94.20	0.17	1.60	35.10	181.07	4,121.67	

* Deduct.

TABLE NO. 4.
MILEAGE OF RAILROADS IN THE STATE OF WASHINGTON FOR THE YEAR ENDING JUNE 30, 1908.

NAME OF RAILROAD COMPANY.	Line represented by capital stock.		Miles lines of proprietary companies		Miles line operation under lease contract or trackage rights		Total mileage, main line, branches, spurs and leased lines		Miles second track		Yard track and sidings, miles.		New line constructed during year, miles.		Total construction		Grand total mileage operated, main line, branches and spurs, leased lines, yard track, sidings and second track	
	Miles main line	Miles branches and spurs									Main line	Branches and spurs	Second track	Yard tracks and sidings				
Bellingham Bay & British Columbia R.R. Co.	44.16	15.47					59.63				7.16	.74			.34	67.53		
Columbia & Puget Sound Railroad Co.	33.62	24.35					57.97			18.30					1.60	76.27		
Great Northern Railway Co.	739.38	14.10			2.75	9.67	806.23	9.67	124.09	3.43					1.60	943.42		
Ilwaco Railroad Co.	28.65						28.65			2.70						1.50	31.35	
Northern Pacific Railway Co.	669.22	936.24			132.44	737.90	1,332.44	46.22	347.91	96.36					78.44	2,442.55		
Oregon Railroad & Navigation Co.	143.61	118.60	244.06		65.85		572.14									47.25	619.39	
Port Townsend Southern Railway	41.20						41.20			1.33							42.53	
Seattle Southern Railway	5.50						5.50			1.00						.90	6.40	
Spokane International Railway	18.50						18.50			4.08						2.48	20.98	
Tacoma Eastern Railroad	62.90	38.44					101.34			9.17	1.06					.59	111.57	
Totals.	1,836.74	1,147.20	244.06	201.04	3.43	429.06	55.89	516.24	101.59	14.16	431.98	55.53	.78	50.87	107.13	4,116.94		

*No report for 1908.

TABLE NO. 5.
STATEMENT OF CAPITAL STOCK AND BONDED INDEBTEDNESS, ENTIRE LINE, FOR YEAR ENDING JUNE 30, 1907.

NAME OF RAILROAD COMPANY.	Capital stock.	Dividends during year.	Funded debt, mortgage bonds, miscellan- ous obligations and income bonds.	Interest accrued during year.	Interest paid during year.	Equipment, trust obligations, am't outstanding.	Apportionment of outstanding obligations.		Amount per mile of line.	Total capital stock and bonded in- debtedness	Proportion of cap- ital stock and bonded indebted- ness to mileage in Washington....	Mileage in Wash- ington.....
							To railroads.	To other properties.				
Beilleville Bay & British Columbia R. R.	\$1,000,000		\$659,000	\$32,950	\$32,950		\$1,659,000		59.63	\$1,659,000	\$1,659,000	59.63
Columbia R. R.	1,000,000						1,000,000		68.61	17,062	1,000,000	58.61
Columbia & Puget Sd. R.R.	284,400		291,000	17,460	17,460		555,400		7.51	73,954	555,400	7.51
Columbia & Red Mt. R.R.	149,577,500	10,469,661	*107,613,000	Earned	by CB&Q		555,400	\$257,190,500	15.26	29,980	\$257,190,500	647.89
Great Northern R.R.	152,500		305,000				457,500		59.11	449,316,376	457,500	15.26
Iliwaco Railroad.	155,000,000	10,850,000	*294,250,100	7,015,955	7,084,340	36,276	149,316,376		5.91	57,801	95,051,161	1488.79
Northern Pacific R.R.	35,000,000	440,000	22,025,800	880,880	864,920		57,025,800		889.52	64,109	57,025,800	262.21
Oregon R. R. & Nav. Co.	1,000,000		2,829,000				3,829,000		144.80	26,443	3,769,541	142.44
Columbia & Puget Sd. R.R.	700,000		1,500,000				2,200,000		85.52	19,707	700,000	694,757
Walla Walla & Col. Riv.	750,000		700,000				1,000,000		65.85	24,167	2,250,000	80.18
Snake Riv. Valley R.R.	800,000		700,000				1,000,000		69.46	14,397	1,000,000	65.85
Col. Riv. Southern R.R.	60,000		675,000				725,000		45.31	16,001	725,000	
Col. Riv. & Ore. Can. Ry.	3,000,000		912,000				3,912,000		41.20	94,952	3,912,000	41.20
Pt. Townsend So. Ry.	2,812,000		2,812,000	168,720	168,720		5,624,000		180.51	45,092	5,624,000	180.51
Spokane Falls & Nor. Ry.	4,200,000		4,200,000	210,000	210,000		8,400,000		140.80	60,000	8,400,000	18.50
Spokane Internal Nat. Ry.	125,000						125,000		2.55	49,019	125,000	2.55
Spokane Union Depot	100,000						100,000		4.60	21,739	100,000	4.60
Seattle Southern R.R.	1,500,000		884,000	44,200	44,200		2,384,000		83.00	28,723	2,384,000	88.00
Tacoma Eastern R.R.	3,000,000		4,865,000	104,800	215,588		7,865,000		168.86	46,577	7,865,000	123.91
Wash. & Col. Riv. Ry.	1,000,000		1,853,000	74,120	74,120		2,853,000		180.63	21,840	2,853,000	130.63
Wash. Cen. Ry.	2,000,000						2,000,000		100.43	19,914	2,000,000	111.72
Wash. & Gt. Nor Ry.												
Totals.....	\$392,531,400	\$21,759,661	\$446,403,900	\$8,549,123	\$8,662,298	\$36,276	\$652,803,811	\$257,190,500	8,105.80	\$767,299	\$809,994,311	\$137,022,735

* One half Northern Pacific-Great Northern Joint C. B. & Q. collateral bonds, interest being guaranteed by N. P. Ry. and G. N. Ry., but paid by C. B. & Q. for this year.

† Includes one-half N. P. - G. N. Joint C. B. & Q. bonds as above.

‡ Does not include mileage Washington Central Ry. branch.

TABLE NO. 6.
STATEMENT OF CAPITAL STOCK AND BONDED INDEBTEDNESS, ENTIRE LINE, FOR YEAR ENDING JUNE 30, 1906.

NAME OF RAILROAD COMPANY.	Capital stock.	Dividends during year.	Funded debt, mortgage bonds, miscellan- eous obligations and income bonds.	Interest accrued during year.	Interest paid during year.	Apportionment of outstanding obligations.		Amount per mile of line.	Total capital stock and bonded in- debtedness.	Proportion of cap- ital stock and bonded indebted- ness to mileage in Washington.	Mileage in Wash- ington.
						To railroads.	To other properties.				
Bellingham Bay & British Columbia R. R.	\$1,000,000		\$659,000	\$22,950	\$32,950	\$1,659,000		50.63	\$1,659,000	\$1,659,000	50.63
Columbia & Puget Sd. R. R.	1,000,000	904,581		4,817,111	4,822,029	1,000,000		57.97	1,000,000	1,000,000	57.97
Great Northern R. y.	200,462,297	10,471,819	205,081,951			100,931,206	\$114,118,435	6,685.01	415,081,689	36,291,677	896.23
Ilwaco Railroad.	152,500		265,000	18,300	9,150	437,500		28.65	437,500	457,000	28.65
Northern Pacific R. y.	217,882,835	10,850,000	287,860,500	7,068,907	7,063,571	432,852,769		6,139.00	432,852,769	97,734,282	1173.90
Ore. R. & Nav. Co. R. R.	8,000,000		912,000	51,720		3,912,000		41.20	91,962	3,912,000	41.20
Pt. Townsend Sd. R. y.	300,000					100,000		6.50	21,779	100,000	6.50
Seattle Southwestern R. y.	4,500,000		4,200,000	210,000	210,000	8,400,000		140.80	60,000	8,400,000	18.30
Spokane International R. y.	1,500,000		884,000	41,200	44,200	2,384,000		101.34	23,525	2,384,000	101.34
Tacoma Eastern R. R.	125,000					125,000		2.56	49,019	125,000	2.56
Spokane Union Depot											
Totals	\$482,421,632	\$21,636,400	\$609,862,451	\$12,276,188	\$12,918,491	\$771,821,475	\$114,118,453	18,261.65	\$885,921,928	\$144,773,413	809.47

* Includes one-half N. P. and G. N. Joint C. B. & Q. bonds as in 1907.

† Includes mileage Washington Central Ry.

TABLE No. 7.
ITEMIZED STATEMENT OF EARNINGS FROM OPERATION, STATE OF WASHINGTON, YEAR ENDING JUNE 30, 1907.

NAME OF RAILROAD COMPANY.	PASSENGER EARNINGS.					
	Passenger Revenue.	Less Tickets Redeemed.	Less Excess Fares Refunded.	Less Other Payments.	Total Deductions.	Total Passenger Revenue.
Bellingham Bay & British Columbia R. R.	\$62,972 17					\$62,972 17
Columbia & Puget Sound R. R.	53,941 71	\$65 35	\$985 56		\$1,051 30	\$2,602 06
Columbia & Red Mountain Railway	4,202 47					2,152 29
Great Northern Railway	1,782,405 46					2,568 33
Iwaco Railroad	15,741 66	20 20	362 80		383 00	184,405 60
Northern Pacific Railway	5,385,075 19	14,046 43		\$2,556 24	16,402 72	220,686 02
Oregon Railroad & Navigation Co.	16,130 66					1,986 61
Port Townsend Southern Railway	302,441 21		2 25		2 25	302,441 22
Spokane Falls & Northern Railway	3,866 62					21,167 68
Spokane International Railway						3,866 62
Spokane Union Depot Co.						
Seattle Southeastern Railway						
Tacoma Eastern Railway	92,448 22	184 60			184 60	92,313 62
Washington & Columbia River Railway	62,616 53	8 16		136 96	144 14	62,472 39
Washington & Great Northern Railway	64,080 89					64,080 89
Totals.	\$7,845,871 79	\$14,274 79	\$1,851 00	\$2,492 22	\$18,118 01	\$7,827,753 78
						\$450,254 71
						\$479,504 66

TABLE No. 8.
ITEMIZED STATEMENT OF EARNINGS FROM OPERATION, STATE OF WASHINGTON, YEAR ENDING JUNE 30, 1908.

Bellingham Bay & British Columbia R. R.	\$63,992 82					\$63,992 82
Columbia & Puget Sound R. R.	55,944 20					\$2,444 98
Columbia & Red Mountain Railway	4,202 47					2,185 98
Great Northern Railway	1,782,405 46					205,564 34
Iwaco Railroad	15,741 66	20 20				17,514 61
Northern Pacific Railway	6,204,241 53					740 66
Oregon Railroad & Navigation Co.	No report					219,808 29
Port Townsend Southern Railway	16,735 66					1,985 59
Seattle Southeastern Railway	38,856 91					38,856 91
Spokane International Railway	75,892 45					75,892 45
Tacoma Eastern						2,487 08
Totals.	\$8,983,794 74					\$8,983,794 74
						\$485,211 87
						\$519,423 70

TABLE NO. 7.—STATEMENT OF EARNINGS FROM OPERATION, STATE OF WASHINGTON, 1907.—CONTINUED

NAME OF RAILROAD COMPANY.	PASSENGER EARNINGS.—Continued.				FREIGHT EARNINGS.		
	Extra Baggage and Storage.	Sleeping Cars and Other Items.	Special Train.	Total Passenger Earnings.	Freight Revenue.	Less Over-charge to Shipper.	Less Other Deductions.
Bellingham Bay & British Columbia R. R.	\$161 60	\$2,586 80	.....	\$69,854 80	\$174,062 44	.....	.....
Columbia & Puget Sound R. R.	40 45	58,242 66	.....	58,242 66	567,264 65	.....	.....
Columbia & Red Mountain Railway.	54 12	148 87	.....	5,565 89	19,948 82	.....	.....
Great Northern Railway.	27,951 50	90,487 78	.....	2,187,376 15	4,218,408 17	.....	.....
Iwaco Railroad.	80 78	.....	.....	16,506 62	20,285 63	\$3 42	\$3 42
Northern Pacific Railroad.	84,995 97	96,672 60	.....	6,110,216 24	13,219,995 62	68,801 23	68,801 23
Oregon Railroad & Navigation Co.	.....	.....	\$945 01	.....	.....	.....	.....
Port Townsend Southern Railway.	87 22	85 80	.....	18,646 13	23,084 28	.....	.....
Spokane Falls & Northern.	2,986 18	6,069 26	.....	350,991 49	567,459 11	.....	.....
Spokane International Railway.	.....	.....	.....	8,805 62	21,148 97	.....	.....
Spokane Union Depot Co.	.....	.....	.....	.....	.....	.....	.....
Seattle Southeastern Railway.	.....	.....	.....	.....	16,049 82	.....	.....
Tacoma Eastern Railroad.	248 65	.....	.....	100,955 89	294,534 50	419 67	419 67
Washington & Columbia River Railway.	586 56	.....	.....	76,365 77	890,185 01	244 87	2,528 99
Washington & Great Northern Railway.	358 51	71 44	.....	74,180 09	275,468 86	.....	.....
Totals.	\$117,506 54	\$196,142 14	\$945 01	\$9,072,206 84	\$19,712,786 06	\$68,969 19	\$71,253 31

TABLE NO. 8.—STATEMENT OF EARNINGS FROM OPERATION, STATE OF WASHINGTON, 1908.—CONTINUED.

Bellingham Bay & British Columbia R. R.	\$224 05	\$2,879 96	\$100 00	\$70,700 00	\$185,622 46	.....	.....
Columbia & Puget Sound R. R.	42 75	4,129 76	253 50	65,748 11	503,969 07	.....	.....
Great Northern Railway.	29,810 85	217 59	4,640 50	2,842,632 87	5,578,242 21	.....	.....
Iwaco Railroad.	112 64	.....	42 50	18,650 13	20,896 02	.....	.....
Northern Pacific Railway.	80,112 08	6,516 07	9,441 63	6,888,294 95	13,974,434 16	.....	.....
Oregon Railroad & Navigation Co. R. R.	.....	.....	.....	.....	.....	.....	.....
Port Townsend Southern Railway.	70 98	73 75	45 00	18,910 98	19,107 25	.....	.....
Seattle Southeastern Railway.	128 79	15 72	38 66	39,658 98	9,292 58	.....	.....
Spokane International Railway.	221 60	795 90	409 50	84,160 42	70,951 21	.....	.....
Tacoma Eastern Railroad.	.....	.....	.....	.....	218,280 95	.....	.....
Totals.	\$110,728 74	\$14,628 76	\$14,969 29	\$10,028,762 10	\$20,580,555 91	.....	.....

TABLE NO. 7.—STATEMENT OF EARNINGS FROM OPERATION, STATE OF WASHINGTON, 1907.—CONTINUED.

NAME OF RAILROAD COMPANY.	FREIGHT EARNINGS.—Continued.			TOTAL FREIGHT AND PASSENGER EARNINGS.	OTHER EARNINGS.		
	Total Freight Revenue.	Storage and Demurrage.	Wharfage, Dockage and Other Items.		Switching Charges, Balance.	Car per Diem and Equip- ment Balance.	Hire of Equip- ment Balance.
Bellingham Bay & British Columbia R. R.	\$174,062 44		\$10,905 16	\$184,967 60	\$2,068 87	\$91 05	\$2,192 60
Columbia & Puget Sound R. R.	567,264 85			567,264 85			
Columbia & Red Mountain Railway.	19,948 82			19,948 82			
Great Northern Railway.	4,213,403 17		15,248 55	4,228,751 72	58,095 97		
Iliwaco Railroad.	20,282 21			20,282 21			
Northern Pacific Railway.	13,151,694 39	\$88,719 87	78,015 79	13,318,430 05	128,497 28		
Oregon Railroad & Navigation Co.							
Port Townsend Southern Railway.	23,034 28			23,034 28			
Spokane Falls & Northern Railway.	567,459 11		6,648 98	574,108 09	10,755 70		
Spokane International Railway.	21,148 97			21,148 97	875 00		
Spokane Union Depot Co.							
Seattle Southeastern Railway.	16,049 82			16,049 82			
Tacoma Eastern Railway.	294,114 83			294,114 83			
Washington & Columbia River Railway.	297,606 02	779 95		298,385 97	131 00		\$4,386 50
Washington & Great Northern Railway.	275,463 86		491 77	275,955 63			
Totals.	\$19,641,482 77	\$84,499 82	\$111,410 25	\$19,837,392 84	\$200,418 77	\$91 05	\$6,579 10

TABLE NO. 8.—STATEMENT OF EARNINGS FROM OPERATION, STATE OF WASHINGTON, 1908.—CONTINUED.

Bellingham Bay & British Columbia R. R.	\$135,622 46	\$234 80		\$135,857 26	\$3,991 50		\$2,026 00
Columbia & Puget Sound R. R.	568,969 07		\$1,151 65	569,111 47	16,430 00		1,364 85
Great Northern Railway.	5,578,242 21	14,867 35	10,549 45	5,603,159 01	87,055 01		16,379 00
Iliwaco Railroad.	20,686 02			20,686 02			
Northern Pacific Railway.	13,974,434 16	51,196 58	61,565 17	14,077,225 91	167,225 25		70,308 00
Oregon Railroad & Navigation Co.							
Port Townsend Southern Railway.	19,107 25			19,107 25			
Seattle Southeastern Railway.	9,292 58		54 00	9,346 58	8,458 00		
Spokane International Railway.	70,981 21	4 83		70,986 04	1,789 00		2,472 00
Tacoma Eastern Railroad.	218,280 95	8 50	864 40	218,648 85	2,983 60		1,538 00
Totals.	\$20,241,343 75	\$65,807 81	\$63,714 67	\$20,660,078 39	\$22,811 36		\$94,067 85

TABLE NO. 7.—STATEMENT OF EARNINGS FROM OPERATION, STATE OF WASHINGTON, 1907.—CONCLUDED.

NAME OF RAILROAD COMPANY.	OTHER EARNINGS FROM OPERATION.					GROSS EARNINGS FROM OPERATION IN WASHINGTON.	GROSS EARNINGS FROM OPERATION ENTIRE LINE.
	Telegraph and Telephone Companies	Rents from Tracks and Yards and Terminals	Rents not otherwise provided for.	Dining, Observation and Grill C's.	Lunch Stands and Other Sources.	Total Other Earnings.	
Bellingham Bay & British Columbia R. R.	\$167 81		\$905 00		\$1,245 00	\$6,065 83	\$260,987 82
Columbia & Puget Sound R. R.			10,276 84		1,526 78	11,803 62	637,811 18
Columbia & Red Mountain Railway.			59 00			59 00	25,578 21
Great Northern Railway.	494 61	\$14,872 90	87,289 01			160,752 49	50,208,085 10
Iwaco Railroad.	52 87		964 88		219 91	37,976 44	37,976 44
Northern Pacific Railway.	47,842 64	14,649 55	198,544 88	\$35,356 77	25,019 17	444,209 74	68,447,453 65
Oregon Railroad & Navigation Co.			240 00		18 00	11,018 70	52,694 11
Port Townsend & Southern Railway.			4,278 85		1,975 01	6,253 86	981,353 44
Spokane Falls & Northern Railway.					852 70	1,727 70	26,682 29
Spokane International Railway.							
Spokane Union Depot Co.							
Seattle Southern Railway.							
Tacoma Eastern Railroad.							
Washington & Columbia River Railroad.		78 00	5,978 55		4,098 84	14,458 89	16,049 82
Washington & Great Northern Railway.			88 50			200 00	409,529 11
Totals.	\$48,037 98	\$29,600 45	\$303,620 06	\$35,356 77	\$34,949 91	\$658,674 04	\$121,992,576 61

TABLE NO. 8.—STATEMENT OF EARNINGS FROM OPERATION, STATE OF WASHINGTON, 1908.—CONCLUDED.

Bellingham Bay & British Columbia R. R.	\$14 98		\$1,963 00		\$8,582 79	\$16,528 27	\$228,086 24
Columbia & Puget Sound R. R.			22,729 51		9,925 85	50,449 71	621,804 29
Great Northern Railway.	8,249 28		10,061 49		24,833 54	91,118 27	54,069,538 74
Iwaco Railroad.	33 40		242 00		344 92	619 72	39,955 87
Northern Pacific Railway.	43,789 91		41,309 40		95,003 86	407,645 42	68,235,464 17
Oregon Railroad & Navigation Co.			2,658 70			11,111 70	49,129 98
Port Townsend & Southern Railway.			40 00		70	190 70	9,587 28
Seattle Southern Railway.	17		1,802 28		52 98	4,854 15	641,414 85
Spokane International Railway.	560 79				7,098 33	18,978 00	316,787 27
Tacoma Eastern Railroad.							
Totals.	\$47,677 48		\$30,826 88		\$146,296 87	\$596,995 94	\$124,200,238 65

Explanatory.—Owing to change in forms of reports of accounting it is not practicable to compare items of 1908 report with all items of 1907 report.

TABLE NO. 9.

TAXES AND ASSESSMENTS OF ALL KINDS FOR ALL LINES, STATE OF WASHINGTON, YEAR ENDING JUNE 30, 1907.
FOR REPORTING COMPANIES OWNED AND PROPRIETARY LINES.

NAME OF RAILROAD COMPANY.	AD VALOREM TAX.		On property owned, not used in operation and miscellaneous.	Total.	Mileage of line operated in Washington. (single track).	Per mile of road. (single track).
	On the value of real and personal property.					
Bellingham Bay & British Columbia Railroad.....	\$7,426 06		\$826 59	\$8,252 65	59 68	124 64
Columbia & Puget Sound Railroad.....	16,815 00			16,815 00	58 61	286 90
Columbia & Red Mountain Railway.....	2,014 20			2,014 20	7 51	268 20
Great Northern Railway.....	344,548 98			344,548 98	647 39	629 44
Ilwaco Railroad.....	3,406 46			3,406 46	16 26	223 22
Northern Pacific Railway.....	666,837 27			889,571 21	1,629 42	409 24
Oregon Railroad & Navigation Co.....	128,211 82		172,732 94	128,870 39	500 68	256 07
Port Townsend Southern Railway.....	4,422 86		658 57	4,438 28	41 20	107 35
Spokane Falls & Northern Railway.....	86,185 24		15 25	86,185 24	139 28	259 80
Spokane International Railway.....	1,241 60			1,241 60	18 50	69 11
Seattle Southeastern R. llyway.....						
Tacoma Eastern Railroad.....	11,328 92			11,328 92	83 00	186 50
Washington & Columbia River Railway.....	22,086 84		15 25	22,101 69	123 91	178 25
Washington & Great Northern Railway.....	15,206 75			15,206 75	111 72	186 11
Totals.....	\$125,732 57		\$174,248 60	\$1,483,981 11	3,336 11	

* Paid by North Coast Timber Co.

TABLE No. 10.
TAXES AND ASSESSMENTS OF ALL KINDS FOR ALL LINES, STATE OF WASHINGTON, YEAR ENDING JUNE 30, 1908,
FOR REPORTING COMPANIES OWEEED AND PROPRIETARY LINES.

NAME OF RAILROAD COMPANY.	AD VALOREM TAX.		On property owned, not used in operation and miscellaneous.	Total.	Mileage of line operated in Washington. (single track).	Per mille of road. (single track).
	On the value of real and personal property.					
Bellingham Bay & British Columbia Railroad.....	\$10,954.67		\$208.21	\$11,162.88	59.63	183.87
Columbia & Puget Sound Railroad.....	22,765.49			22,765.49	57.97	392.71
Great Northern Railway.....	457,577.51			457,577.51	904.23	547.55
Ilwaco Railroad.....	3,772.45			3,772.45	28.65	131.67
Northern Pacific Railway.....	1,012,415.06		228,583.50	1,240,998.56	1,737.90	582.56
Port Townsend Southern Railway.....	3,483.37		15.26	3,498.62	41.20	73.63
Seattle Southern Railway.....	5,529.92			5,529.92	6.50	96.35
Spokane International Railway.....	6,146.76			6,146.76	18.50	382.25
Tacoma Eastern Railroad.....	17,218.88			17,218.88	101.34	169.91
Totals.....	\$1,584,414.13		\$228,756.96	\$1,763,171.09	\$2,856.92	540.49

NOTE.—No report for 1908 for O. R. & N. Co.

TABLE NO. 11.

PASSENGER, FREIGHT AND MILEAGE STATISTICS, STATE OF WASHINGTON, FOR YEAR ENDING JUNE 30, 1907.

NAME OF RAILROAD COMPANY.	Number of passengers carried.	PASSENGER revenue.	Average receipts per passenger per mile. — Cts.	PASSENGER earnings per mile of road.	Number of revenue tons of freight carried.	FREIGHT revenue.	Average receipts per ton per mile. — Cts.	FREIGHT earnings per mile of road.	Total freight and passenger earnings per mile of road.	Total freight and passenger revenue.
Bellingham Bay & British Columbia R R Co.	86,963	\$2,972.17	2.750	\$1.163 09	268,270	\$170,062.44	3.079	\$3.101 92	\$4,265 01	287,034 61
Columbia & Puget Sound R R Co.	88,399	52,890.41	2.961	1.998 78	1,077,142	567,264.85	1.971	9.678 63	10,672.36	620,155.26
Columbia & Red Mountain Ry. Co.	15,009	4,202.47	8.728	741.06	93,178	19,948.82	8.067	2.656 30	3,897.86	24,151.29
Great Northern Railway Co.	1,260,961	1,782,405.46	2.501	3.998 01	2,312,656	4,213,403.17	0.923	7.725 30	11,721.31	5,995,808.63
Iwaco Railroad Co.	49,917	15,238.66	4.706	1.061 69	31,884	20,232.21	4.407	1.825 83	2,407.52	25,590.87
Northern Pacific Railway Co.	8,174,563	5,398,672.47	2.894	4.157 63	7,954,873	13,151,694.39	0.944	9.053 97	13,216.60	18,520,366.86
Oregon Railroad & Navigation Co.	22,644	16,188.41	4.914	452.56	40,967	23,084.28	5.849	559.06	1,011.66	39,222.69
Port Townsend Southern Railway Co.	199,459	302,441.21	2.776	2,520.04	504,716	567,459.11	1.723	4,121.97	6,642.01	869,900.82
Spokane Falls & Northern Railway Co.	7,526	8,905.62	0.080	205.71	64,590	21,148.97	1.773	1,143.19	1,346.90	24,964.59
Spokane Union Depot Co.										
Seattle Southern Railway Co.										
Tacoma Eastern Railroad Co.	124,462	92,313.62	3.154	1,411.97	959,509	16,049.82		3,489.09	3,489.09	16,049.82
Washington & Columbia River Railway Co.	74,872	62,472.39	2.827	616.40	394,730	297,606.02	2.573	4,113.49	5,525.46	386,428.46
Washington & Great Northern Railway Co.	66,642	64,080.89	3.180	798.12	201,486	276,468.86	3.905	2,950.45	3,024.49	360,078.41
Total	5,170,987	\$7,827,753.78			3,814,001	\$19,611,482.77				\$27,469,236.55

TABLE NO. 11.—Continued.
PASSENGER, FREIGHT AND MILEAGE STATISTICS, STATE OF WASHINGTON, FOR YEAR ENDING JUNE 30, 1907.

NAME OF RAILROAD COMPANY	Total other earnings from operation.	Total earnings from operation.	Total operating expenses.	Net earnings from operation.	Percentage of operating expenses to earnings	DIVISION OF OPERATING EXPENSES.			
						Maintenance of way and structures.	Maintenance of equipment.	Conducting transportation.	General expenses.
Bellingham Bay & B. C. R. R. Co.	\$23,953 21	\$260,967 82	\$163,101 07	\$97,866 75	.6249	\$47,046 67	\$19,479 61	\$78,246 26	\$18,328 58
Columbia & Puget S. & R. R. Co.	11,165 87	637,311 13	299,782 00	337,529 13	.4704	78,750 46	53,389 39	152,475 84	15,166 81
Columbia & Red Mtns R. R. Co.	1,421 92	25,573 21	26,876 78	1,303 57	1.0510	7,823 29	1,833 84	16,256 95	15,963 20
Great Northern Railway Co.	591,071 73	6,576,860 36	4,992,614 72	1,584,265 64	.7391	1,436,167 10	662,799 35	2,751,359 60	152,268 67
Iliwaco Railroad Co.	2,365 57	37,976 44	37,437 86	963 8	.9653	16,808 32	1,996 68	17,176 64	1,455 82
Northern Pacific Railway Co.	1,347,689 17	19,868,066 03	11,694,833 24	8,173,222 79	.8686	8,362,548 66	1,418,649 76	6,606,280 57	311,904 25
Oregon Railroad & Navigation Co.	18,471 42	32,694 11	42,578 88	10,116 73	.9060	22,081 90	1,648 57	15,914 06	1,933 85
Port Townsend Southern R. R. Co.	61,453 12	931,333 44	651,904 72	379,448 72	.9926	138,706 67	59,284 59	353,855 68	20,057 78
Spokane Falls & Northern Ry Co.	1,727 70	26,682 23	40,639 27	13,966 96	1.5665	35,446 58	1,584 35	10,611 44	1,996 90
Spokane International Ry Co.									
Spokane Union Depot Co.									
Seattle Southern Ry Co.	16,049 82	18,049 82	13,291 46	2,758 36	.8931	8,229 80	1,289 21	7,915 87	896 58
Tacoma Eastern Railroad Co.	23,100 66	409,436 11	283,762 56	125,663 55	.6978	44,811 95	45,868 15	171,667 66	22,415 68
Washington & C. R. Ry Co.	14,882 33	374,860 10	179,562 79	195,297 31	.4769	50,243 77	15,138 17	103,254 69	10,910 56
Washington & Great N. Ry Co.	10,724 47	350,219 22	192,712 06	157,507 14	.4860	38,117 06	17,849 59	86,191 38	8,504 06
Total.	\$2,099,037 17	\$29,568,273 72	\$18,480,586 43	\$11,102,937 84		\$5,278,802 16	\$2,285,826 26	\$10,838,155 96	\$567,812 08

* Net loss from operation not included in total.

TABLE NO. 12.
PASSENGER, FREIGHT AND MILEAGE STATISTICS, STATE OF WASHINGTON, FOR YEAR ENDING JUNE 30, 1908.

NAME OF RAILROAD COMPANY.	Number passengers carried.	Passenger revenue.	Average receipts per passenger per mile.	Passenger earnings per mile of road.	Number of revenue tons freight carried.	Freight revenue.	Average receipts per ton per mile. Cents.	Freight earnings per mile of road.	Total freight and passenger earnings per mile of road.	Total freight and passenger revenue.
Bellingham Bay & British Columbia R. R.	86,679	\$63,992.82	0.2941	\$1,183.98	186,823	\$135,622.46	0.3940	\$2,274.40	\$3,741.17	\$199,615.28
Columbia & Puget Sound R. R.	92,961	55,964.20	0.2579	1,129.72	901,972	503,959.07	0.2170	8,698.44	10,717.69	559,928.37
Great Northern Railway.	1,675,187	2,461,096.56	0.2578	8,543.50	2,956,521	5,578,242.21	0.1028	6,964.97	10,659.14	8,089,338.77
Ilwaco Railroad.	59,930	17,614.61	0.4157	1,139.47	83,781	20,686.02	0.4260	1,266.75	2,439.81	88,200.63
Northern Pacific Railway.	8,885,581	6,204,241.53	0.2481	4,809.76	7,799,610	13,974,484.16	0.1027	8,755.31	13,390.78	20,176,675.69
Oregon Railway & Navigation Co.	24,747	16,735.66	0.4692	457.91	86,575	19,107.25	0.6575	463.77	1,192.47	35,842.91
Port Townsend Southern Railway.	78,636	88,856.91	0.2871	2,141.74	252,137	9,292.58	0.1522	2,020.12	2,073.32	9,292.58
Seattle Southern Railway.	91,400	75,892.45	0.3571	923.94	954,031	70,931.21	0.1535	3,834.12	6,213.47	109,788.12
Tacoma Eastern Railroad.	5,690,181	8,983,794.74	.....	.....	13,121,450	\$20,530,555.91	.....	2,408.22	8,405.01	298,678.40
Totals. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$29,464,350.65

* No report for 1908.

TABLE NO. 12.—Continued.
PASSENGER, FREIGHT AND MILEAGE STATISTICS, STATE OF WASHINGTON, FOR YEAR ENDING JUNE 30, 1908.

NAME OF RAILROAD COMPANY.	Total other earnings from operation.	Total earnings from operation.	Total operating expenses.	Net earnings from operation.	Percentage of oper- ating expenses to earnings.....	DIVISION OF OPERATING EXPENSES.			
						Maintenance of way and structures.	Maintenance of equipment.	Conducting transportation.	General Expenses.
Bellingham Bay & B. C. R. R. Co.	\$22,470 96	\$222,086 24	\$169,650 99	\$53,435 25	7605	\$38,710 18	\$41,972 54	\$75,082 06	\$15,908 21
Columbia & Puget S'd R. R. Co.	61,851 02	621,304 29	331,303 56	290,000 73	5332	101,556 19	69,199 12	145,004 91	15,562 31
Great Northern Railway Co.	497,571 88	8,538,910 15	6,233,912 11	2,302,998 04	6634	1,741,011 91	1,119,255 07	8,245,548 63	128,096 50
Ilwaco Railroad Co.	1,765 24	89,955 87	23,624 55	11,331 32	7164	6,410 55	3,846 67	17,672 02	2,193 31
Northern Pacific Railway Co.	1,194,490 59	21,373,166 28	11,564,772 44	9,808,393 84	5411	2,500,928 76	2,233,773 82	6,557,989 97	272,079 89
Oregon Railroad & Navigation Co.	13,287 02	49,129 93	37,816 76	11,313 17	7697	17,939 41	4,422 33	14,067 66	1,467 36
Port Townsend Southern R. R. Co.	244 70	9,537 28	8,923 07	614 21	9536	1,117 30	1,557 13	5,144 33	1,104 31
Seattle Southern Ry. Co.	5,161 00	114,949 12	87,394 78	27,554 34	7603	29,947 43	6,364 06	48,420 95	2,542 34
Spokane International Ry. Co.	28,113 87	316,787 27	240,174 82	76,612 95	7582	47,407 24	67,567 55	118,393 83	16,785 70
Tacoma Eastern Railroad Co.									
Total.....	\$18,829,475 78	\$31,294,826 43	\$18,702,572 58	\$12,592,253 85		\$4,482,823 97	\$3,537,689 29	\$10,227,304 39	\$454,749 33

TABLE NO. 13.

COMPARISON OF GROSS EARNINGS, OPERATING EXPENSES AND INCOME FROM OPERATION OF THE RAILROADS IN WASHINGTON FOR THE TWO YEARS ENDING RESPECTIVELY, JUNE 30, 1906 AND JUNE 30, 1907.

NAME OF RAILROAD.	GROSS EARNINGS FROM OPERATION—ALL SOURCES.			OPERATING EXPENSES.		
	Year ending June 30, 1906.	Year ending June 30, 1907.	Increase for latter year.	Year ending June 30, 1906.	Year ending June 30, 1907.	Increase for latter year.
Bellingham Bay & British Columbia R. R. Co.	\$221,216 21	\$260,987 82	\$39,771 61	\$157,890 78	\$183,101 07	\$25,210 29
Columbia & Puget Sound Railroad Co.	129,545 47	657,373 13	107,156 66	211,688 08	294,752 00	87,063 92
Columbia & Hood Mountain Railroad Co.	28,483 59	62,373 21	2,139 82	16,024 48	25,876 75	8,852 27
Great Northern Railway	8,207,680 50	6,576,860 36	3,374,139 86	3,183,862 88	4,922,617 72	1,808,654 84
Huaco Railroad	27,743 14	19,869,659 03	1,010,353 36	9,202,018 48	87,457 36	13,140 08
Northern Pacific Railway	18,207,283 25	12,949,815 45	1,455,774 79	9,202,018 48	11,654,353 24	2,452,340 80
Oregon Railroad & Navigation Co.	11,913,195 07	12,949,815 45	1,028,623 92	5,840,842 67	6,969,831 54	1,128,978 89
Port Townsend Southern Railway	18,468 19	921,853 41	119,533 78	60,943 84	42,573 38	18,370 46
Spokane Falls & Northern Railway	811,819 66	26,682 29	47,885 26	47,885 26	531,904 72	103,969 46
Spokane Union Depot Co.					40,689 27	
Seattle Southern Railway		16,049 82			18,291 46	
Tacoma Eastern Railroad	284,470 56	409,539 11	125,068 56	179,117 60	285,762 56	106,644 96
Washington & Columbia River Railway	483,371 21	374,960 74	\$38,410 47	206,947 86	179,582 79	27,365 07
Washington & Great Northern Railway	214,414 97	350,219 22	135,804 25	100,022 89	162,712 08	62,689 69
Totals	\$35,907,668 81	\$42,511,089 21	\$6,619,098 76	\$19,728,288 78	\$25,450,417 99	\$5,713,268 81

*1906 figures represent earnings from passenger and freight business handled wholly within the state.

+Entire line. §Deficit not included in total. ‡New line not operating 1906.

TABLE NO. 13.—COMPARISON OF GROSS EARNINGS, OPERATING EXPENSES AND INCOME OF RAILROADS, ETC.—CONCLUDED.

NAME OF RAILROAD.	Decrease for latter year.	RESULTS FROM OPERATION.				Difference in favor of year ending June 30, 1906.	Difference in favor of year ending June 30, 1907.
		Year Ending June 30, 1906.		Year Ending June 30, 1907.			
		Income.	Deficit.	Income.	Deficit.		
Bellingham Bay & British Columbia R. R. Co.		\$63,325 43		\$97,886 75		\$31,561 32	
Columbia & Puget Sound Railroad Co.		\$17,686 89		\$87,529 18		19,842 74	
Columbia & Red Mountain Railroad Co.						\$1,287 33	
Great Northern Railway		18,697 62	\$2,570 90	1,584,265 64	\$1,308 57	1,665,563 02	
Huaco Railroad.		5,424 86					
Northern Pacific Railway		8,911,208 40		8,178,722 79		\$4,885 78	
+Oregon Railroad & Navigation Co.		6,072,350 40		5,972,993 93		737,485 61	
Port Townsend Southern Railway			16,795 45	10,116 73		\$9,356 47	
Spokane Falls & Northern Railway	\$17,635 26			879,448 72	\$13,906 98	28,911 18	
Spokane International Railway		\$63,984 40				16,564 32	
Spokane Union Depot Co.							
Seattle Southeastern Railway							
Tacoma Eastern Railroad.		106,852 95		\$2,758 96			
Washington & Columbia River Railway	27,386 07	226,423 35		123,766 55		18,413 60	
Washington & Great Northern Railway		114,392 56		195,397 95	31,025 40		
				197,507 14		83,114 56	
Total.	\$45,070 33	\$16,196,746 88	\$19,366 35	\$17,075,931 77	\$15,260 55	\$872,753 26	
						\$1,763,975 74	

*1906 figures represent earnings from passenger and freight business handled wholly within the state.
 +Entire line. †Deficit not included in total. ‡New line not operating 1906.

TABLE NO. 14.
COMPARISON OF GROSS EARNINGS, OPERATING EXPENSES AND INCOME FROM OPERATION OF THE RAILROADS IN
WASHINGTON FOR THE TWO YEARS ENDING RESPECTIVELY, JUNE 30, 1907 AND JUNE 30, 1908.

NAME OF RAILROAD.	GROSS EARNINGS FROM OPERATION—ALL SOURCES.				OPERATING EXPENSES.		
	Year ending June 30, 1907.	Year ending June 30, 1908.	Increase for latter year.	Decrease latter year.	Year ending June 30, 1907.	Year ending June 30, 1908.	Increase for latter year.
Bellingham Bay & British Columbia R. R.	\$260,987 82	\$223,086 24	.....	\$37,901 58	\$163,101 07	\$169,650 99	\$6,549 92
Columbia & Puget Sound R. R.	637,311 13	621,304 29	.....	16,006 84	292,782 00	331,303 56	38,521 56
Great Northern Railway.	6,576,880 86	8,586,910 15	\$1,960,029 79	.....	4,292,614 72	6,283,912 11	1,241,297 89
Illwaco Railroad.	37,976 44	39,955 87	1,979 43	.....	37,437 86	28,624 55	8,813 31
Northern Pacific Railway.	19,888,056 03	21,873,166 28	1,906,110 25	.....	11,094,833 24	11,584,772 44	489,939 20
Port Townsend Southern R. R.	52,694 11	48,129 93	.....	8,564 18	42,578 88	37,816 76	4,762 12
Seattle Southeastern R. R.	16,049 92	9,537 28	.....	6,512 64	13,291 46	8,923 07	4,368 39
Spokane International R. R.	26,682 29	114,949 12	88,266 83	.....	40,639 27	87,394 78	46,755 51
Tacoma Eastern Railroad.	40,962 11	\$16,787 27	.....	92,733 84	286,762 56	240,174 82	46,587 74
Total.	\$27,886,159 21	\$31,294,826 43	\$3,555,866 80	\$156,719 08	\$17,569,540 06	\$18,702,572 58	\$1,132,032 52

TABLE NO. 14.—COMPARISON OF GROSS EARNINGS, OPERATING EXPENSES AND INCOME OF RAILROADS, ETC.—CONCLUDED.

NAME OF RAILROAD.	Decrease for latter year.	RESULTS FROM OPERATION.				Difference in favor of year ending June 30, 1907.	Difference in favor of year ending June 30, 1908.
		Year Ending June 30, 1907.		Year Ending June 30, 1908.			
		Income.	Deficit.	Income.	Deficit.		
Bellingham Bay & British Columbia R. R.		\$27,886 75		\$53,435 25		\$44,451 50	
Columbia & Puget Sound R. R.		\$37,529 13		230,000 73		47,528 40	
Great Northern Railway.		1,361,245 08		2,852,496 04		718,732 40	
Illwaco Railroad.		38,912 91		1,803,834 84		10,792 24	
Northern Pacific Railway.		8,178,722 79		9,046,838 34		1,684,670 05	
Port Townsend Southern R. R.		18,112 73		11,813 57		1,197 44	
Seattle Southeastern R. R.		2,753 86		614 21		2,144 15	
Spokane International R. R.		123,766 55		27,544 84		41,511 32	
Tacoma Eastern Railroad.		45,583 24		76,812 86		47,138 60	
Total.	\$198,091 86	\$10,880,584 08	\$13,956 98	\$12,582,233 85		\$141,277 65	\$2,406,904 45

TABLE NO. 15.
STATISTICS OF FREIGHT TRAFFIC OF THE RAILROADS IN WASHINGTON FOR THE YEAR ENDING JUNE 30, 1907.

NAME OF RAILROAD.	Mileage of revenue freight trains....	Tons carried of freight earning revenue....	Tons of freight carried one mile.....	Average distance of haul, miles.	Total freight revenue....	Average receipts per ton of freight....	Average per ton per mile—cents.....	Total freight earnings....	Freight earnings per mile of road per year.....	Freight earnings per train mile.....
Bellingham Bay and British Columbia R. R.	26,362	268,270	5,653,151	21.07	174,062 44	64983	0.3079	174,062 44	3,101 92	4,42358
Columbia & Puget Sound R. R.	93,126	1,077,142	28,781,935	26.72	567,264 85	52664	0.1971	567,264 85	9,678 63	5,76477
Columbia & Red Mountain R. R.	6,002	58,178	630,246	6.97	519,948 82	21409	0.0967	19,948 82	2,656 80	1,94054
Great Northern Railway	1,021,838	1,038,014	140,976,169	13.32	2,197,258 35	2,07700	0.1558	2,212,606 90	1,825 83	90452
Iwaco Railroad	10,573	31,884	459,041	14.40	20,202 21	63456	0.0407	20,232 21	1,825 83	90452
Northern Pacific Railway	3,990,601	7,954,873	1,892,494,577	175.10	13,151,094 39	1,65329	0.0944	13,313,490 05	9,068 97	3,51983
Oregon Railroad & Navigation Co. R. R. *	No report	40,967	430,611	10.51	23,034 26	56402	0.06349	23,034 26	559 08	66177
Port Townsend Southern Railway	19,063	594,716	32,930,515	17.25	567,459 11	1,12431	0.1723	574,108 09	4,121 97	4,96727
Spokane Falls & Northern	131,471	64,590	1,192,989	18.47	21,148 97	32743	0.1778	21,148 97	1,143 19	4,57478
Spokane International	4,625	.....	.....	.....	16,049 82	.....	.....	16,049 82	3,489 09	.....
Seattle Southeastern*	110,782	959,569	16,535,017	17.25	294,114 83	39653	0.1777	294,114 83	2,224 40	.....
Tacoma Eastern	52,053	310,475	13,178,613	42.44	361,866 54	1,16448	0.2743	362,897 02	4,118 49	3,81658
Washington & Great Northern	36,473	201,486	7,052,416	30.10	275,463 86	1,96711	0.0905	275,956 63	2,960 45	4,94530
Total	5,998,957	12,545,104	1,640,736,301	.....	17,689,298 87	.....	.....	17,874,353 91	.....	.....

Total

*Logging road.

TABLE NO. 16.
STATISTICS OF FREIGHT TRAFFIC OF THE RAILROADS IN WASHINGTON FOR THE YEAR ENDING JUNE 30, 1908.

Bellingham Bay and British Columbia R. R.	180,823	3,532,060	18.91	135,022 46	72564	0.0394	.....	2,274 40	3,64871
Columbia & Puget Sound R. R.	901,972	23,225,367	23.75	563,059 07	55673	0.02170	.....	8,093 44	6,16324
Great Northern Railway	2,956,521	542,402,969	183.47	5,578,242 21	1,89676	0.1290	.....	6,964 97	4,03554
Iwaco Railroad	30,781	485,565	14.37	20,686 02	61236	0.04260	.....	1,265 75	1,01541
Northern Pacific Railway	7,789,615	1,390,571,834	174.45	13,974,484 66	1,79168	0.1027	.....	8,755 31	4,00132
Port Townsend Southern Railway	36,575	290,306	7.94	19,107 25	52241	0.06577	.....	403 77	84306
Seattle Southeastern	252,137	4,550,888	18.48	70,931 21	38182	0.1622	.....	2,629 22	3,72408
Spokane International	954,061	14,227,517	14.91	218,280 50	22880	0.1385	.....	3,854 12	5,77992
Tacoma Eastern .....	.....	.....	.....	.....	.....	.....	.....	2,408 22	1,74130
Total	13,128,457	1,949,552,022	.....	20,650,565 91	.....	.....	.....	.....	.....

*Logging road and no report from O. R. & N. Co. for 1908.

TABLE No. 17

STATISTICS OF PASSENGER TRAFFIC OF THE RAILROADS IN WASHINGTON FOR YEAR ENDING JUNE 30, 1907

NAME OF RAILROAD COMPANY	Mileage of Revenue Passenger Trains	Number Revenue Passenger's Carried	Number Carried One Mile	Av. Distance Haul of Passenger's—miles	Total Revenue from Passenger Fares Strictly	Average Amount Received from Each Passenger	Av. Receipts per Passenger per mile—cts	Total Passenger Train Earnings (including mail expenses except bag., etc)	Passenger Train Earnings per train mile
Beaillingham Bay & British Columbia R. Co.	41,965	86,983	2,290,290	26.33	\$62,972 17	\$ 72986	.02750	\$99,354 89	\$1,083 09
Columbia & Puget Sound Railroad Co.	50,290	88,399	1,785,090	20.20	52,890 41	.59831	.02961	58,242 66	.938 73
Columbia & Red Mountain Railway Co.	822	15,049	112,718	7.51	4,202 47	.27999	.03739	5,565 99	.741 06
Great Northern Railway Co.	1,110,823	1,099,382	48,034,795	43.70	1,290,298 93	1.17000	.02986	1,460,024 66	1.22670
Iwaco Railroad Co.	1,663	49,917	826,386	6.54	15,358 66	.80768	.04706	16,506 92	1.081 69
Northern Pacific Railway Co.	2,764,861	3,174,563	224,414,106	70.63	6,398,672 47	1.69115	.02394	6,110,216 24	4.157 63
Pt. Townsend Southern Railway Co.	11,040	22,644	329,413	14.55	16,188 41	.71491	.04914	18,646 13	4.52 53
Spokane Falls & Northern Railway Co.	175,881	199,459	10,894,608	54.64	302,441 21	1.51631	.02775	350,991 49	2.520 04
Spokane International Railway Co.	3,006	7,526	126,964	16.85	3,805 62	.60566	.03000	3,805 62	1.26609
Tacoma Eastern Railroad Co.	71,650	124,462	2,927,057	23.52	92,313 62	.74170	.03154	100,963 89	1.411 97
Washington & Columbia River Railway Co.	86,479	74,372	2,684,509	36.10	62,472 39	.94000	.02827	76,363 77	1.08230
Washington & Great Northern Railway Co.	41,416	66,642	2,018,560	30.21	64,030 89	.86081	.03130	74,130 09	1.79800
Totals.	4,309,421	5,009,358	295,740,826		\$7,385,647 25			\$8,344,855 35	

NOTE—Oregon Railroad & Nav. Co. report not segregated as to states. Seattle Southeastern R. R. logging road hence no passenger traffic.

TABLE No. 18

STATISTICS OF PASSENGER TRAFFIC OF THE RAILROADS IN WASHINGTON FOR YEAR ENDING JUNE 30, 1908.

Beaillingham Bay & British Columbia R. Co.	86,679	2,176,216	25.11	\$63,992 82	\$ 78827	.02941	\$70,600 71	\$1,183 98	\$1,18444
Columbia & Puget Sound Railroad Co.	92,961	1,932,073	20.78	55,964 20	1.60202	.03897	65,969 61	1.129 72	.99456
Great Northern Railway Co.	1,675,187	96,468,957	57.10	2,461,096 56	1.46915	.02573	2,837,092 37	3.543 50	1.97563
Iwaco Railroad Co.	59,980	421,317	7.08	17,514 61	.29225	.04137	18,607 63	1.189 47	1.24862
Northern Pacific Railway Co.	3,585,581	250,107,118	69.75	6,204,241 53	1.78033	.02418	6,878,838 82	4.509 76	2.23521
Pt. Townsend Southern Railway Co.	24,744	356,665	14.41	16,735 66	.67635	.04092	18,965 96	4.67 91	.68708
Spokane International Railway Co.	73,686	1,353,321	18.36	38,856 91	.52728	.02571	39,622 27	2.141 74	1.66971
Tacoma Eastern Railway Co.	91,400	2,111,180	23.10	76,392 45	.82466	.03571	83,746 02	.923 94	.82914
Total	5,690,178	354,106,737		\$8,933,794 74			\$10,013,777 91		

*No report from O. R. & N. for 1908.

TABLE NO. 19.
CLASSIFICATION OF ACCIDENTS TO PERSONS ON RAILROADS IN WASHINGTON FOR YEAR ENDING JUNE 30, 1907.
TABLE "A"—Accidents resulting from the movement of trains, locomotives or cars.

KIND OF ACCIDENT	RAILWAY EMPLOYEES							
	Trainmen.		Switchtenders, Crossing tenders, Watchmen.		Stationmen.		Shopmen.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Coupling and uncoupling.....	9	32						
2. Collisions.....	18	94	1					
3. Derailments.....	3	22						
4. Parting of trains.....	1	3						
5. Locomotives or cars breaking down.....		6						
6. Falling from trains, locomotives or cars.....	8	48						
7. Jumping from trains, locomotives or cars.....	3	49						
8. Struck by trains, locomotives or cars.....	2	6						
9. At highway crossings.....								
10. At stations.....								
11. At other points along the track.....		1						
12. Overhead obstructions.....	4	106		1				
13. Other causes.....								
Total.....	48	427	2	3				

TABLE NO. 20.
CLASSIFICATION OF ACCIDENTS TO PERSONS ON RAILROADS IN WASHINGTON FOR YEAR ENDING JUNE 30, 1908.
TABLE "A"—Accidents resulting from the movement of trains, locomotives or cars.

KIND OF ACCIDENT	RAILWAY EMPLOYEES							
	Trainmen.		Switchtenders, Crossing tenders, Watchmen.		Stationmen.		Shopmen.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Coupling and uncoupling.....	1	24						
2. Collisions.....	2	44						
3. Derailments.....	1	21						
4. Parting of trains.....		4						
5. Locomotives or cars breaking down.....	1	26						
6. Falling from trains, locomotives or cars.....	6	43						
7. Jumping from trains, locomotives or cars.....		5	1					
8. Struck by trains, locomotives or cars.....								
9. At highway crossings.....								
10. At stations.....								
11. At other points along the track.....								
12. Overhead obstructions.....								
13. Other causes.....	3	122						
Total.....	20	289	1		1			

TABLE NO. 19. CLASSIFICATION OF RAILROAD ACCIDENTS IN WASHINGTON, YEAR ENDING JUNE 30, 1907 -- CONTINUED.
TABLE "A" -- Accidents resulting from the movement of trains, locomotives or cars -- Continued.

KIND OF ACCIDENT.	RAILWAY EMPLOYEES.					
	Trackmen		Telegraph employees		Other employes	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Coupling and uncoupling.....						
2. Collisions.....					2	84
3. Derailments.....					3	97
4. Pulling trains.....					3	25
5. Locomotives or cars breaking down.....						3
6. Falling from trains, locomotives or cars.....			3			56
7. Jumping from trains, locomotives or cars.....		1	1	3		55
8. Struck by trains, locomotives or cars.....	10	7	4	3	1	19
9. Highway crossings.....						
10. At stations.....						
11. At other points along the track.....						
12. Overhead obstructions.....			5		4	1
13. Other causes.....						176
Total.....	10	8	13	7	21	472

TABLE NO. 20 -- CLASSIFICATION OF RAILROAD ACCIDENTS IN WASHINGTON, YEAR ENDING JUNE 30, 1908 -- CONTINUED.
TABLE "A" -- Accidents resulting from the movement of trains, locomotives or cars -- Continued.

KIND OF ACCIDENT.	RAILWAY EMPLOYEES.					
	Trackmen		Telegraph employees		Other employes	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Coupling and uncoupling.....						
2. Collisions.....						24
3. Derailments.....		4			10	58
4. Pulling trains.....						21
5. Locomotives or cars breaking down.....						4
6. Falling from trains, locomotives or cars.....	1	1				27
7. Jumping from trains, locomotives or cars.....	1	1			7	45
8. Struck by trains, locomotives or cars.....	6	5	1	1	9	11
9. Highway crossings.....						
10. At stations.....						
11. At other points along the track.....						
12. Overhead obstructions.....						
13. Other causes.....						122
Total.....	8	11	1	1	12	312

TABLE NO. 19—CLASSIFICATION OF RAILROAD ACCIDENTS IN WASHINGTON, YEAR ENDING JUNE 30, 1907—Continued.
TABLE "A"—Accidents resulting from the movement of trains, locomotives or cars—Continued.

KIND OF ACCIDENT.	OTHER THAN EMPLOYEES									
	Passengers.		Postal clerks, express messengers, Pullman employees, etc.		Trespassing		Not Trespassing		Total.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions.....	1	165		11		5		4	1	185
2. Derailments.....	8	116	2	24		1			9	141
3. Parting of trains.....										
4. Locomotives or cars breaking down.....										
5. Pulling from trains, locomotives or cars.....		5			10	18		1	10	24
6. Jumping from trains, locomotives or cars.....		8			7	19		1	7	28
7. Struck by trains, locomotives or cars.....	1	12							1	12
8. At highway crossings.....							9	11	9	11
9. At stations.....					16	13	4	12	20	25
10. At other points along the track.....					63	21			63	21
11. Overhead obstructions.....	1	12			5			15	6	27
12. Other causes.....										
Total.....	6	318	2	35	105	77	13	44	126	474

TABLE NO. 20—CLASSIFICATION OF RAILROAD ACCIDENTS IN WASHINGTON, YEAR ENDING JUNE 30, 1906.
TABLE "A"—Accidents resulting from the movement of trains, locomotives or cars—Continued.

1. Collisions.....	42			6						48
2. Derailments.....	81		1	10					4	91
3. Parting of trains.....										
4. Locomotives or cars breaking down.....										
5. Pulling from trains, locomotives or cars.....	1				13	11			13	12
6. Jumping from trains, locomotives or cars.....		8			11	81	1		13	89
7. Struck by trains, locomotives or cars.....							2	17	2	17
8. At highway crossings.....					3			1	4	4
9. At stations.....	1				65	29			55	29
10. At other points along the track.....					1				1	
11. Overhead obstructions.....		7		1		11		13	1	32
12. Other causes.....										
Total.....	2	139	1	17	86	85	3	31	92	272

TABLE No. 21.—CLASSIFICATION OF RAILROAD ACCIDENTS IN WASHINGTON, YEAR ENDING JUNE 30, 1907.

KIND OF ACCIDENT.	RAILWAY EMPLOYEES								OTHER PERSONS.							
	Station-men.		Shopmen.		Trackmen.		Other employees.		Total.		Passen- gers.		Postal clerks, express messen- gers, Pullman employees.		Other persons.	
	Killed..	Injured.	Killed..	Injured.	Killed..	Injured.	Killed..	Injured.	Killed..	Injured.	Killed..	Injured.	Killed..	Injured.	Killed..	Injured.
Handling train.....	14	14	56	1	13	5	11	19	1	117	..	..	..	..	..	..
Handling tools, machinery, etc.	37	1	52	1	52	14	81	81	..	..	..	..	..	..	..	..
Handling supplies, etc.	1	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..
Getting on or off locomotives or cars at rest.	13	1	23	..	23	47	3	85	..	..	..	3	..	..	..	5
Other causes.....	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	79	14	61	1	88	3	78	4	306	..	..	3	..	..	..	5

TABLE No. 22.—CLASSIFICATION OF RAILROAD ACCIDENTS IN WASHINGTON, YEAR ENDING JUNE 30, 1908.

	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	Total
Handling trams.....			3									16	
Handling road machinery, etc.			92									104	
Handling engines, etc.			7									68	
Getting on or off locomotives or cars at rest			14								1		
Other causes			17									45	
Total	11		116		5	60	3	36	8	223	1		3 13

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capital stock, ownership of.....	44	429
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lines constructed by.....	5	388
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lines constructed by.....	14	405
Columbia & Southern Railroad Co.—		
bonds issued by.....	44	432
capital stock, ownership of.....	44	430
length of.....	1	381
Columbia River & Oregon Central Railroad Co.—		
bonds issued by.....	44	482
capital stock, ownership of.....	44	430
length of.....	1	381
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bridges, trestles and culverts.....	6	390
cattle guards and signs.....	6	392
fence.....	6	392
frogs and switches.....	6	391
fills.....	6	391
miscellaneous structures.....	6	392
pay quantities.....	6	390
rails.....	6	391
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cost of.....	2	382
length of.....	2	382
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Main Line—

Columbia River to Wallula—

unit quantities—

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fence.....	2	383
frogs.....	2	382
rails.....	2	382
riprap.....	2	382
station buildings.....	2	383
switches.....	2	383
telegraph lines.....	2	383
ties.....	2	382
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Farmington to Rockford—

cost of.....	7	392
length of.....	7	392
unit quantities.....	7	392

La Crosse to Colfax—

cost of.....	5	388
length of.....	5	387
unit quantities.....	5	388

Riparia to La Crosse—

cost of.....	4	385
length of.....	4	385
unit quantities.....	4	385

Rockford to Spokane—

cost of.....	8	395
length of.....	8	395
unit quantities.....	8	395

Wallula to Grange City—

cost of.....	3	383
length of.....	3	383
unit quantities—		

ballast.....	3	384
bridges, trestles and culverts.....	3	384
cattle guards and signals.....	3	384
crossings.....	3	384
fence.....	3	384
grading.....	3	384
miscellaneous structures.....	3	385
pay quantities.....	3	384
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riprap.....	3	384
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Winona to Seltice—

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length of.....	9	396
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Cost of Reproduction—

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equipment for state.....	24	420
interest during construction, estimated.....	21	417

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Cost of Reproduction—

legal and general expenses, estimated.....	21	416
line by counties	80	422
main line—		
Colfax to Farmington.....	6	390
Columbia river to Wallula.....	2	382
Farmington to Rockford.....	7	392
La Crosse to Colfax.....	5	389
Riparia to La Crosse.....	4	385
Rockford to Spokane.....	8	397
Wallula to Grange City.....	3	384
Winona to Seltice.....	9	399
right-of-way, real estate, terminals.....	80	422
shop machinery and tools, allowance for.....	21	417
Spokane terminal grounds.....	22	418
total, exclusive of equipment, terminals, right-of-way, real estate, lands, and stores on hand.....	21	416
total in state	40	427
warehouses	26	421

Cost, Original—

betterments, amounts expended in, chargeable to.....	19	415
branch lines (see branch lines) .		
engineering, superintendence and inspection, allowance for.....	21	416
equipment.....	24	420
interest during construction.....	21	417
legal and general expenses	21	416
main line—		
Colfax to Farmington.....	6	390
Columbia river to Wallula.....	2	382
Farmington to Rockford.....	7	392
La Crosse to Colfax to Connell.....	5	388
Riparia to La Crosse.....	4	385
Rockford to Spokane.....	8	396
Wallula to Grange City.....	3	383
Winona to Seltice.....	9	398
right-of-way, terminals and real estate.....	28	422
Spokane terminal grounds.....	22	417
structures, improvements and construction.....	38	426
total, exclusive of equipment and Spokane terminal.....	21	416
total expended in state	39	427

Counties, cost to reproduce line in..... 80 422

Crossings. (see construction, unit quantities) .

Curves, grades, etc..... 45 432

Density of traffic..... 25 421

Depreciation—

equipment, amount of.....	24	420
material, amount of.....	28	419
structures, amount of.....	23	419

Discounts and interest during construction..... 21 416

Divisions, Operating—

Bolles Junction to Turner—		
engineering features of.....	45	432
length of line.....	45	432
Colfax to Idaho state line—		
engineering features of.....	45	433
length of line.....	45	433

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Divisions, Operating—

Fairfield to Waverly—

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length of line.....	45	434

Idaho state line to Walla Walla—

engineering features of.....	45	433
length of line.....	45	433

La Crosse to Connell—

engineering features of.....	45	433
length of line.....	45	433

Oregon state line to Starbuck—

engineering features of.....	45	432
length of line.....	45	432

Starbuck to Pomeroy—

engineering features of.....	45	433
length of line.....	45	433

Starbuck to Spokane—

engineering features of.....	45	433
length of line.....	45	433

Tekoa to Idaho state line—

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length of line.....	45	433

Walla to Grange City junction—

engineering features of.....	45	432
length of line.....	45	432

Winona to Seltice—

engineering features of.....	45	433
length of line.....	45	433

Engineering features.....	45	432
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Engine house and shops (see structures).

Engineering, Superintendence and Inspection—

allowance for in original construction.....	21	416
---	----	-----

Equipment—

cost of reproduction.....	24	420
freight cars.....	24	420
locomotives.....	24	419
original cost.....	24	420
passenger cars.....	24	419
total cost of line in Washington.....	24	419
work and miscellaneous.....	24	420

Freight (see traffic).

Freight cars (see equipment).

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Funded indebtedness—

bonds of.....	41	430
bonds of lines operated by.....	44	432

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History of Main Line—

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Farmington to Rockford.....	7	392
La Crosse to Colfax.....	5	387
Riparia to Lacrosse.....	4	385
Rockford to Spokane.....	8	395
Walla to Grange City.....	3	383
Winona to Seltice.....	9	388

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Indebtedness (see funded indebtedness and bonds).

Interest—

allowance for in cost of reproduction 21 417

amount charged during construction 21 417

Interests and discounts during construction 21 416

Legal and General Expense—

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allowance for in original construction 21 416

Line—

length of in state 1 381

total length operated by 1 381

Lines Operated by—

Columbia & Palouse Railroad,

length of 1 381

Columbia & Southern Railroad 1 381

length of 1 381

Columbia River & Oregon Central Railroad,

length of 1 381

Snake River Valley Railroad,

length of 1 381

Walla Walla & Columbia River Railroad,

length of 1 381

Locomotives—

mileage, amount of 24 419

number used 24 419

(see equipment).

Main Line—

length of 1 381

history of 2 382

(see construction).

Mileage—

car, amount of 24 419

locomotive, amount of 24 419

passenger, annual 38 424

ton, annual 38 424

track, total operated 1 382

Northern Pacific Terminal Company—

operated under lease in conjunction with Northern Pacific Ry. Co. 1 381

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Oregon Railway & Navigation Co.—

betterments and improvements, cost of 19 415

bonds of Washington & Idaho taken over 13 404

lines constructed by—

Columbia River to Wallula 2 382

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Starbuck to Pomeroy—

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Walla Walla to Oregon state line—

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Wallula to Walla Walla, purchase 11 401

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capital stock of O. R. & N. owned by	44	429
capital stock Oregon Short Line owned by	44	429

Passenger cars (see equipment).

Passengers (see traffic).

Portland terminal	38	426
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cost of reproduction	30	422

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Spokane Union Depot Company—

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station constructed by	21	416

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bonds issued by	44	432
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capital stock	44	430
cost of lines constructed by	3	383
history of	3	383
length of line	1	381

Washington & Idaho Railroad Company—

bonds issued by	7	393
lines constructed by—		
Farmington to Rockford	7	392
bonds issued on	7	392
Rockford to Spokane	8	395
bonds issued on	8	395
Tekoa to Idaho state line	13	404
bonds issued on	13	404

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Terminal, Spokane, cost of

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Ton Mileage—			
moved 1906	43	428	
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logs and other forest products	43	428	
coal	43	428	
ore	43	428	
less car loads	43	428	
miscellaneous	43	429	
Tonnage—			
moved annually	33	424	
for 1906	43	428	
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mileage	33	424	
proportion, state and interstate—			
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grain	43	428	
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Portland commercial property	38	426	
Portland operating property	38	426	
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Spokane commercial property	31	423	
total present cash market	46	434	
Walla Walla commercial property	32	424	
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Walla Walla & Columbia River Railroad Co.—			
capital stock, ownership of	44	430	
length of line	1	381	
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Warehouses	26	422	
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TESTIMONY OF
O. O. CALDERHEAD
IN REGARD TO
TRAFFIC MOVEMENT
ON
GREAT NORTHERN RAILWAY
BEFORE THE
RAILROAD COMMISSION OF
WASHINGTON

NOVEMBER 22, 1908

OLYMPIA, WASH.:
E. L. BOARDMAN, PUBLIC PRINTER.

1909.



**TESTIMONY OF O. O. CALDERHEAD IN REGARD
TO TRAFFIC MOVEMENT ON GREAT NORTHERN
RAILWAY, BEFORE THE RAILROAD COMMISSION
OF WASHINGTON, NOV. 22, 1908.**

O. O. Calderhead, a witness for the Commission, called and sworn and testified as follows:

By Mr. Falkner: Your name.

A. O. O. Calderhead.

Q. You are secretary of the Railway Commission of Washington.

A. Yes sir.

Q. As secretary you made up certain statements as to tonnage, commodities and average distances hauled in the state. Will you kindly state to the Commission just what you made up and how you secured the information.

A. In making the division of the tonnage, state and interstate, for Washington by commodities it was first thought that it would be necessary to take each way bill, copy it on a sheet and afterwards group the commodities, but as each station makes up a forwarded and received abstract of all way bills and as these abstracts show name of all carload commodities, I decided to use the abstracts instead of way bills and in place of taking all commodities I selected grain, lumber, logs and other forest products, coal and less carload shipments, which items constitute approximately eighty per cent. of total tonnage as shown by the annual reports of the Northern Pacific and Great Northern railways to the Commission then under the head of "other carloads" lump the balance without giving details. I then asked the two railways above mentioned to make statements for the year ending June 30, 1906, so as to bring the tonnage statements in conformity with the physical valuation as to year.

This the roads refused to do, stating that it would require a large number of extra clerks, which they were unable to secure

and had no room in their offices for such additional men if they did employ them. I therefore asked that they furnish me with the abstracts, settlement and division sheets and permit me to do the work. This they consented to and for the months shown in the following freight statement I secured such abstracts, settlement and division sheets and from these made an abstract of contents, using for state business the received abstracts of each station in the state, and settlement sheets for state interline business; that is, for business moving over two lines entirely within the state, the monthly settlement sheet between the two lines was used in connection with the abstract to ascertain such tonnage and the mileage for the Northern Pacific and Great Northern railways were computed from or to junction point according to whether it was forwarded or received.

On interstate business the received abstracts were used for all stations in the state from all stations on the respective lines outside of the state, and received abstracts at points outside of the state were used showing business from all stations in the state, then the settlement sheets were used in connection with the forwarded abstract on interstate interline business. To make this perfectly clear, I will state that I divided the business into the following groups:

A. Local to state. Received abstracts covering all shipments locally in the state.

B. Interstate received. Received abstracts covering all business on line originating outside of state and terminating within state.

C. Interstate forwarded. Received abstracts covering all business on line originating in state and terminating outside of the state.

D. Interline received. Foreign received abstracts covering all business originating outside of the state on foreign line billing and terminating in state.

E. Interline forwarded. Foreign forwarded abstract in connection with settlement sheets covering all business originating within state terminating at points outside of state on foreign lines covered by through billing.

F. Interline local. Received and forwarded foreign abstracts in connection with settlement sheets covering all business received and forwarded locally in the state moving over two or more lines covered by through billing.

G. Passing through state. Local and foreign. All abstracts and settlement sheets were used on shipments passing through the state except those lettered A and F, which constituted the locals to the state, therefore A and F covered business entirely local to the state while B, C, D, E and G constitute interstate business.

Mileage was computed from official distance tables of the company. The tonnage shown is not the actual weight computed by pounds but is based on tons breaking at one thousand pounds give or take; 21,100 pounds would be recorded as 11 tons, 20,900 pounds as 10 tons, on all carload commodities. On less carloads the break was made in a similar manner at 50 pounds. I took over 1,000 cars, added up the actual weight and demonstrated that above method would give approximately accurate result.

GREAT NORTHERN.

The first statement of the Great Northern Railway covers the months of October, 1905, and April, 1906, these two months being selected as representative months for the fiscal year ending June 30th, 1906. This statement shows first the commodities, grain, lumber, logs and other forest products, coal, other carloads, less carloads; second column shows state or interstate; third column shows the tons state and interstate respectively; the fourth column, the percentages of each commodity state and interstate; the fifth, tons one mile; sixth, percentages tons one mile; seventh, average distance hauled in state, out of state and total; eighth, percentage of tonnage to state and interstate tonnage; ninth, percentage of tons one mile to state and interstate tons one mile; tenth, percentage of tonnage to total tonnage; eleventh, percentage of tons one mile to total tons one mile; twelfth, the average weight per car.

The second statement gives similar information for the months of July and October, 1905, January and April, 1906.

The third statement covers the months of July, 1905, and January, 1906, showing the same information in greater detail as to commodities and giving the tons, ton miles, etc., and percentages, as shown in the first two statements, and segregating the following items from "other carloads," iron and steel articles, rails, live stock, hay, machinery, fresh meat, packing-house products, canned salmon, butter, eggs and cheese, brick and stone, lime, cement and plaster, sand and gravel, fresh fruit, vegetables, beer, wines and liquors, new furniture, ore, hops, agricultural implements and commodities not shown—that is, the abstracts did not show the name of commodities.

Fourth is statement for the months of July, 1905, and January, 1906, showing about 100 commodities, giving tonnage, average distance hauled in and out of the state and total haul, with average rate charged and comparison made with distance tariff class rate for distance actually moved, showing percentage of special commodity rate under which the shipment moved to the first class distance rate.

Great Northern Railway Passenger Earnings.—This statement shows, first, locally to the State of Washington, the number of passengers carried, carried one mile, average distance carried, average receipts per passenger, average receipts per passenger per mile, revenue; second, the same information covering interstate passenger business, giving Washington's proportion only. This statement was made up and furnished me by Comptroller Drew of the Great Northern Railway, and covers the fiscal year ending June 30th, 1906. The revenue accruing to Washington on interstate business was ascertained by dividing the total revenue between the different states on basis of actual miles traveled by the passenger in each state.

Great Northern Railway Express Earnings.—This statement shows, first, the railway company's earnings from express business entirely local to Washington, and the railway company's proportion of earnings on express business interstate. In arriving at the division of earnings, state and interstate, the business strictly local to Washington was taken from the Great Northern Express Company's received abstracts, deducting

business originating and terminating on other roads than the Great Northern Railway. On the divisions of earnings accruing to Washington on interstate business, I selected a number of the largest stations scattered over the length of the Great Northern line and pro-rated the earnings on a straight mileage basis covering a period of six months; on the division of interline business I first ascertained the Great Northern Express Company's proportion of such revenue and reduced it to a percentage basis, then divided the interline revenue on the same percentage basis arrived at by using mileage pro-rate on interstate business. The Great Northern Railway receive 40% of the gross earnings of the Great Northern Express Company.

Great Northern Railway Mail Earnings.—This statement was made up from records of the Great Northern Railway, showing their contracts with the government, in the following manner: First, earnings on cars local in Washington; second, Washington's proportion of interstate earnings on cars pro-rated on a mileage basis; third, routes local to Washington; fourth, Washington's proportion of interstate mail routes pro-rated on a mileage basis. In arriving at the division of earnings as between state and interstate the average weight of state and interstate as furnished by Second Assistant Postmaster General McCleary, covering fourteen representative postoffices in the State of Washington, was used.

Great Northern Railway Statement of Baggage Earnings.—Is made up of the excess baggage collections and storage local to the State of Washington, as furnished by Comptroller Drew, and the Washington proportion of interstate excess baggage collection is 56.68 per cent of the amount shown in the Great Northern Railway's annual report to the Commission for the year 1907, as Washington's proportion of excess baggage collection on interstate business, this being the percentage which 1906 collections local is to the 1907 collections local; Mr. Drew stating that it was impossible to make any segregation that would be even approximately correct, while the report of that company for the year 1907 does show such division on a straight mileage basis.

Great Northern Miscellaneous Earnings.—This statement includes all the other earnings of the Great Northern Railway not included in the preceding statement for the year ending June 30th, 1906, and covers switching balance, rents buildings, lands, etc.; rents tracks, yards, etc.; wharfage, dockage, etc.; lunch stands, demurrage, storage, etc.; telegraph and telephone lines, all the above being local to the State of Washington; then Washington's proportion pro-rated on a mileage basis of earnings from sleeping cars, this last item being arbitrarily divided on a basis of passenger earnings state and interstate. The item of \$14,379.01 in the above statement, which represents revenue and rent buildings, lands, etc., probably should be deducted on account of its being commercial property.

In taking up for consideration the earnings and operating expenses of the Great Northern Railway in the State of Washington for the year 1906, I will say that this company furnished to the Commission an itemized statement showing the operating expenses within the state by divisions and apportioned within state lines on the following basis: Their operating expenses are divided under four sub-heads, being, "Maintenance of Way and Structures," "Maintenance of Equipment," "Conducting Transportation" and "General Expenses." Under these primary heads are the various sub-accounts. Many items under the head of "Maintenance of Way and Structures," such as ties, rails, track material and items of that character, are located actually to such portions of the road within the state where the expense was incurred. When it comes to an item like superintendence, then that item of expense is first divided by showing the amount of salary which the superintendent would receive for his division and pro-rated on state lines on a straight mileage basis. A general superintendent over maintenance of way and structures who had jurisdiction over half of the entire line of the Great Northern Railway, his salary and expenses would again be divided on the basis of the mileage over which he had jurisdiction, charging that portion in the State of Washington on the percentage relationship which the track mileage in the state would bear to the total mileage over

which such superintendent had jurisdiction, and so on through the various officers of that character. In other words, all items of expense that can be located and apportioned within state lines are so apportioned and items which extend beyond state lines, or cannot be properly charged within the state, are divided on track, train, engine or car mileage basis, whichever, in the judgment of the accounting officer would nearest approximate a correct division of such expense. The method of dividing these operating expenses by divisions and state lines is found in the Great Northern classification of train, engine, and car miles, and rules for apportioning such operating expenses to accounting divisions. This division, of course, is not claimed to be mathematically correct, neither is the division of earnings on interstate business maintained to be correct from the same standpoint. The earnings on interstate business, passenger and freight, is credited to the State of Washington on the basis of the straight mileage. For instance, a shipment or a passenger going from St. Paul to Seattle, with a mileage of 1,800 miles, 400 of which was within the State of Washington, the revenue from such passenger or freight would be credited to the State of Washington in the proportion which 400 miles bears to the total of 1,800 miles.

Taking up first the operating expenses for the State of Washington, the statement furnished by the Great Northern Railway shows that the total operating expense on the Spokane division within the State of Washington was \$1,411,497.68; that the total operating expenses for the Cascade division within the State of Washington was \$1,772,485.20, a total of \$3,183,982.88. The total mileage of the Spokane division was 387.22 miles, 247.12 being within the state and 140.10 without the state. The Cascade division consisted of 326.96 miles, 302.86 miles of which was within the state and 24.10 miles of which was outside of the state.

The operating expenses grouped under the head of conducting transportation amount to \$734,397.00 on the Spokane division, and \$978,277.00 on the Cascade division, making a

total of \$1,712,674.00 expended for conducting transportation in the State of Washington on the two divisions.

Under the head of maintenance of equipment, \$235,866.00 was spent on the Spokane division and \$227,381.00 on the Cascade division, making a total of \$463,247.00 spent within the State of Washington for maintenance of equipment.

Under the head of maintenance of way and structures there was spent on the Spokane division \$337,145.00 and on the Cascade division \$147,311.00, making a total spent within the State of Washington for maintenance of way and structures of \$784,456.00.

The proportion of general expenses charged to the State of Washington was \$223,606.00, of which \$104,089.00 was charged to the Spokane division and \$119,517.00 to the Cascade division.

This brings the total up to the figures stated, as operating expenses and all figures given as operating expenses are within the State of Washington and not for the entire divisions. These operating expenses covered everything, and all moneys spent by the Great Northern Railway Company in this state in conducting its business, which consisted of selling transportation of freight and passengers. The division of these operating expenses between the two items, freight and passenger, was made on what might be called a car mileage basis. During the year under consideration the passenger car miles in this state amounted to 6,027,200; the loaded freight car miles, 24,333,497; the empty freight car miles, 6,198,131. In making up trains prior to the inauguration of the system which is known as the "tonnage" system, whereby an engine is rated at so many tons, over a certain portion of the road, the practice was to rate the engine according to the number of average freight cars which it would haul, and an engine that would haul 20 loaded freight cars would be given 40 empties as a load. In hauling a passenger train, it would be given 10 cars. In other words, two average loaded freight cars was considered to be an equivalent to one average passenger car, and two average empty cars were rated as equivalent to one average loaded

freight car. Taking this into consideration, I have made a division between the passenger and the freight business on this basis. This would make four empty freight cars equal to one passenger car and two loaded freight cars equal to one passenger car, and with the freight and passenger car miles thus given, the freight cars would be reduced to 13,716,281, as against 6,027,200 passenger car miles. This division would make the passenger car mileage 30.53% and the freight car mileage 69.47%, and this percentage of the operating expenses of \$3,183,983.00 would leave chargeable to the passenger department \$972,070.00 and to the freight department \$2,211,913.00. This division of operating expenses between passenger and freight is not claimed to be correct, but only approximately so. It is well understood that the operating expenses of passenger and freight cannot be mathematically divided, one of the principal reasons being that under the item of maintenance of way and structures, which, on the Great Northern, approximately constitutes \$785,000.00 out of the total expenses of \$3,184,000.00, only a small percentage is due to the traffic over it, probably not to exceed 25% being chargeable to the traffic and the balance to the natural depreciation. Even the portion which is due to traffic would be difficult to divide, as it would be greater in some portions of the line than in others and on some portions of the line the wear and tear would be in greater proportion to the freight than the actual train mileage or ton mileage would indicate. This and the items of general expense and other items which cannot be exactly apportioned between freight and passenger would leave approximately 30% of the total operating expenses which cannot be divided. The Great Northren Railway Company, however, in their accounting department make a division between freight and passenger expenses which they insist is not sufficiently accurate to be given, but is used for the purpose of comparison only; however, the figures given above reach approximately the same results.

After dividing the total expenses between passenger and freight it is next necessary to divide such passenger and freight

expenses between state and interstate business. The earnings of a railroad are from two principal sources, of ton miles and passenger miles, and the expenses therefore are chargeable to the same items, and in order to arrive at the cost of transportation per ton per mile on the different commodities handled, the first matter to be considered must be the average cost per ton per mile of all commodities. Having ascertained this, it then becomes necessary to work up comparison of the different elements entering into such expenses and placing each commodity at or above or below such average cost as experience shows the actual conditions will justify. It is evident that a commodity such as grain, which, on the Great Northern line loaded to an average of 30.80 tons per car, can be and is transported at a less cost per ton per mile than the same car loaded with furniture with an average weight of less than 10 net tons, conditions being the same. It must also be evident that the cost may vary considerably on a given commodity moved over the same haul even with the same average tonnage in the car. Its cost may also be more or less at different seasons of the year or month, but the average cost for the year as compared with the average cost of all of the tonnage will maintain practically the same percentage relationship under ordinary conditions. One of the most important elements to be considered is the amount of tonnage that can be loaded into the cars. As a matter of fact if the tonnage was equally divided on the road, both as to direction and between commodities, loading and unloading done with equal dispatch all tonnage coming to the road without soliciting, and all cars loaded with equal tonnage, the cost per ton per mile would be exactly the same, as the item of loss and damage on car load freight is so small as to be one of the very minor items of expense of operation. Consideration must be given to the density of traffic, its permanency, the length of the haul, the ability to secure return loads for the cars, grades, terminal and assembly charges and elements of competition. Allowances being made for the above, the ton miles over the different branches and main line must be ascertained, then after fixing the percentage of cost in its relationship to the average

cost, you would apply such percentage to the percentage of ton miles found to have moved over the different portions of the line. This will give approximately the correct answer. The matter of extending into dollars and cents and reducing this into cents per ton per mile becomes then a matter of simple calculation.

In tentative findings Nos. 44 and 45 of the Commission, giving the tons and ton miles of freight handled within the State of Washington, having been furnished to the Commission by me, represents actual figures as secured from the records of the Great Northern Railway.

Taking up the items of grain, lumber and shingles, logs and other forest products, coal, iron and steel, rails, hay, machinery, canned salmon, brick and stone, sand and gravel, and grouping the balance under the head of other car loads and considering the item of less than car loads under one head, the following figures were ascertained to be the tons and ton mileage of each.

The first item under consideration is the item of grain, which includes flour, feed, mill stuffs and all grains, but does not include breakfast foods or manufactured cereals. This commodity constitutes 18.56% of the total ton mileage, of which 16.60% of the tonnage was state and 1.50% was interstate; the ton miles, 16.41% was state and 2.15% was interstate. The average weight of the cars was 30.80 tons, while the average weight of the state car was 31.28 and the interstate 25.45 tons. Grain, however, constituted 37.13% of the total state business and 63.37% of the total state ton mileage, and of the interstate business handled within the state, grain constituted 2.71% of the tonnage and 2.90% of the ton mileage. The average distance hauled of the state business was 194.9 miles and of the interstate business, 878.9 miles; 283.4 miles of which was within the state and 695.5 miles of which was outside the state.

Of the state grain, approximately 31% of the tonnage and 35% of the ton mile was from points on the Central Washington branch, of the Northern Pacific moving via Adrian and Ever-

ett handled on through billing, a distance on the Great Northern of 194 miles, while the average distance of all grain handled was approximately 195 miles. Approximately 15% of the tonnage and 12% of the ton miles was from Wenatchee to Seattle, 165 miles; so that approximately 54% of the tonnage and 53% of the ton miles was from other points east of Wenatchee; the heaviest tonnage being east of Adrian and west of Spokane, the center approximating Odessa, a distance of 263 miles from Seattle. In considering the grain haul for the year in question, the greater per cent. of the tonnage originated east of Adrian, a distance from Adrian to Seattle of 230 miles, and an average haul of 195 miles. This apparent discrepancy is accounted for by the fact that a considerable per cent. of the tonnage for that year was consigned to Everett, and later nearly all of this Everett tonnage was reshipped, Everett to Seattle, with a haul of 33 miles. This, in connection with the fact that some grain was handled into Spokane and Milan for milling purposes reduced the average length of the haul below what it should have been, for as a matter of fact, grain moving under ordinary conditions would move an average distance of approximately 230 miles. In dividing the haul between main line and branch lines, the line from Seattle to Everett and to the Idaho boundary has been considered as main line and everything north of Seattle as branch line. With this explanation, the division on state grain would be approximately 97% of the tonnage and 98% of the ton miles handled between main line points and 3% of the tonnage and 2% of the ton miles between main line points and branch line points, with only a very slight percentage handled between branch line points. The principal differences on state grain to be considered are, the grain handled for the Northern Pacific Railway, Adrian to Everett, and grain originating at Great Northern points destined to Seattle. The average weight of state grain was found to be 31.28 tons per car, although wheat, which constituted a very large percentage of the item of grain was loaded to an average of 35.08 tons per car; flour being loaded 23.5 tons, feed 14.51 tons, oats 20.82 tons, and barley 25 tons,

which brought the average to the figures as stated. Of the interstate grain constituting the percentages of tons and ton miles, as given above, 19% of the tonnage was from Montana points or east, with an average haul of 930 miles, 204 miles of which was inside the state and being approximately 17% of the ton mileage and practically all of this was main line haul. Twenty-four per cent. of the tonnage and 33% of the ton miles was from Idaho points on the O. R. & N. and Northern Pacific, with a total Great Northern haul of 369 miles, 315 miles of which was within the state and also practically all main line haul. Approximately 13.50% of the tonnage and 3% of the ton miles was forwarded out of the state to local points on the Great Northern Railway with a total average haul of 295 miles, 47 miles of which was in the state and consisted principally of flour and feed from Spokane. Approximately 32% of the tonnage and 28% of the ton miles was grain forwarded from Eastern Washington to points outside the state on the west, being about equally divided as to tonnage and ton miles between shipments to San Francisco from points on the Great Northern and to Portland from points on the Central Washington branch of the Northern Pacific, the average length of haul within the state being 200 miles, this representing the length of the Great Northern haul as on the San Francisco shipments, and the tonnage was turned over to the steamship line at Seattle and to the Northern Pacific and the O. R. & N. for Portland. The average length of haul was 879 miles, 283 miles of which was within the state. Twelve per cent. of the tonnage and 19% of the ton mileage was passing through the state being grain from beyond the state line on the east to San Francisco, Portland and British Columbia points with an average haul of 1,443 miles, 366 miles of which was inside the state.

Lumber and shingles. Under this head has been included fir lumber and cedar lumber and shingles, constituting 36.89% of the total tonnage and 47.74% of the total ton miles. Of the total lumber and shingle tonnage 15.31% was state and 84.69% interstate, and of the ton miles, 5.74% was state and

94.26% was interstate. Or, of the total tonnage, 5.64% was state lumber and shingles and 31.24% was interstate lumber and shingles, and 2.74% of the total ton miles was state and 45% was interstate. Of the states proportion of this business approximately 74% of the tonnage and 70% of the ton miles was between main line points with an average length of haul of 102 miles. Sixteen per cent. of the tonnage and 29% of the ton miles was between main line points and branch line points with an average length of haul of 190 miles, while about 10% of the tonnage and 1% of the ton miles was switching, or between branch line points with an average haul of 10 miles. Practically 25% of the tonnage between main line points was from points east of Spokane into Spokane with an average haul of 25 miles, the other 75% of the main line tonnage being an average length of haul of 235 miles. The average weight per car was 20.68 tons. Of the interstate approximately 38.66% of the tonnage and 37.46% of the ton miles within the state was forwarded from main line points to main line points local on the Great Northern Railway with a total average haul of 1,705 miles, 294 miles of which was within the state. Thirty-two and fifty-three hundredths per cent. of the tons and 43.49% of the ton miles within the state was forwarded from branch line points in the state to main line points locally without the state, with an average length of haul of 1,800 miles, 407 miles of which was within the state. Fourteen and seventy-nine hundredths per cent. of the tonnage and 6.97% of the ton miles within the state was forwarded from main line points within the state to points on the other lines without the state, with an average haul of 891 miles, 143 miles of which was within the state. Approximately 50% of this last item in tonnage was turned over to the Northern Pacific and the O. R. & N. at Spokane, thus reducing the average length of haul both in and out of the state. Six and thirty-six hundredths per cent. of the tonnage and 8.11% of the ton miles was from branch line points in the state to points on other lines without the state, with an average length of haul of 1,106 miles, 382 miles of which was within the state. So that of the interstate business, 53.45% of the

tonnage and 44.43% of the ton miles within the state was from main line points in the state to points without the state, with an average length of haul of 1,479 miles, 289 miles of which was within the state, and 38.89% of the tonnage and 51.6% of the ton miles within the state was from branch line points in the state to points outside the state, with an average length of haul of 1,744 miles, 402 miles of which was within the state. Approximately 2% of the tonnage originated on the main line in Idaho and was handled into the state, an average of 60 miles, 10 miles of which was inside the state, being less than one-half of 1% of the ton miles. Approximately 3.28% of the tonnage, but less than one-half of 1% of the ton miles was passing through the state, being lumber and shingles originating in Idaho and Montana and turned over to the O. R. & N. and Northern Pacific at Spokane, all main line haul, approximating 125 miles, 40 miles of which was within the state. Two and thirty-seven hundredths per cent. of the tonnage, being 3.50% of the ton miles principally originating in British Columbia on the coast and passing across the state with an average haul of 1,776 miles, 446 miles of which was within the state. The average length of haul of the total was 1,040 miles, 284 miles of which was within the state. The average length of branch line haul of 55.1% of the ton miles was 60 miles, and the main line haul on such business was 342 miles, the average length of haul on the main line of 44.43% of the ton miles was approximately 289 miles. Going back again to the state business, the average length of haul was approximately 96 miles. The average length of 70% of the ton miles of state haul was 102 miles on the main line, with no branch line haul. The average length of 29% of the state ton miles between main line and branch line points was 191 miles, approximately an average distance of 51 miles on the branch and 140 miles on the main line, and the balance of the ton miles was practically switching.

Logs and other forest products. The average weight per car state and interstate was 29 tons. Logs and other forest products constitute 11.82% and 1.94% of the total tons and ton miles, respectively, and of this commodity 88% of the tonnage

was state and 12% interstate, and of the ton miles 77.27% was state and 22.73% was interstate. Of the state business, logs and other forest products constitute 23.28% of the tonnage and 5.78% of the ton miles, and of the interstate it constitutes 2.57% of the tonnage and .59% of the ton miles. The average length of state haul was 28.3 miles and of the interstate haul 292.9 miles, of which 61.1 miles was within the state. The articles included under this head were logs, wood, piling, fence posts, poles and ties. The state business should, by rights, be divided so as to show logs separate from the other forest products in order to get a fair comparison, as there were practically no logs handled interstate. The average weight of state logs, which constituted 60% of the state tonnage, was 37 tons, with an average length of haul of less than 20 miles. This item constitutes practically 30% of the ton miles, the other 40% of the tonnage and 70% of the ton miles which was made up of the commodities included under this head, excluding logs, had an average weight per car of 24.3 tons, with an average length of haul of approximately 60 miles. Of the total state business of this commodity 84.31% of the tonnage and 86.83% of the ton miles was between main line points, with an average haul of 32 miles; 2.69% of the tonnage and 3.17% of the ton miles was between main line points and branch line points, with an average haul of 35 miles, and 13% of the tonnage and 10% of the ton miles was between branch line points with an average haul of 24 miles; a large percentage of this branch line haul being logs on the Anacortes-Rockport branch. The average weight of state business included under this head was 29.82 tons, and of the interstate business approximately 26% of the tonnage and 1% of the ton miles was between branch line points with an average haul of 13 miles, 2 miles of which was within the state, being shipments originating in British Columbia, destined to Blaine. Approximately 74% of the tonnage and 99% of the ton miles was between main line points, this 74% of the tonnage being practically evenly divided between shipments in and out of Spokane with an average length of haul of 77 miles, 47 miles of which was within the state and making ap-

proximately 37% of the tonnage and 40% of the ton miles. The other half being 37% of the tonnage and 58% of the ton miles being shipments to the east with an average length of haul of 900 miles, approximately 240 of which was within the state, being shipments from Western and Eastern Washington through to the east.

The next item under consideration was coal. This commodity constituted 5.48% of the total state and interstate tonnage and 1.77% of the total ton miles. The average weight per car was 28.43 tons. Of this commodity, 29.03% of the tonnage was state and 70.97% was interstate. Of the ton miles, 32.26% was state and 67.74% was interstate, the average weight on state cars being 23.36 tons and on interstate 30.50 tons. The average length of state haul was approximately 71 miles and of the interstate 339 miles, 61 miles of which was within the state. Of the purely state business, coal constituted 3.56% of the tonnage and 2.20% of the ton miles, and of the interstate, 7.04% of the tonnage and 1.62% of the ton miles. Of the state coal, 87.3% of the tonnage and 86.4% of the ton miles was between main line points with an average haul of 69 miles; the greater portion of this moving between Seattle and Everett, Spokane being the next important point from which shipments were made, but practically 50% of the state tonnage was from Seattle to Everett, with an average length of haul of 33 miles, the balance being shipments from Spokane and Seattle to local points within the state, with an average length of haul of a little over 100 miles. Twelve and seven tenths per cent. of the tonnage and 13.6% of the ton miles was from main line points to points on the branch lines with an average length of haul of 75 miles. The average length of haul on the main line of such tonnage was approximately 33 miles and the average length of haul on the branch lines practically 42 miles. Of the interstate coal, 80% of the tonnage and 79% of the ton miles was coal passing through the state, being coal from Swinton and Fernie, B. C., destined to Northport, Roslyn and Grandforks, with an average length of haul on the Great Northern of 270 miles, 47 miles of which was in

Washington. Eighteen per cent. of the tonnage and 13% of the ton miles was from the same British Columbia points into Spokane and Colbert, with an average length of haul of approximately 258 miles, 34 miles of which was within the state. Two per cent. of the tonnage and 8% of the ton miles was from other eastern points and moved a total distance on the average of 1,825 miles, 416 miles of which was within the state; all, or practically all, of the interstate business was main line haul.

The next item being iron and steel articles. It will be noticed that this item constitutes 3.08% of the tonnage and 4.11% of the ton miles, of which the state tonnage and ton miles was .06% and .05%, respectively, and the interstate, 3.02% and 3.06%, respectively, of the state tons and ton miles it was .15% and .18%, respectively, and interstate, 5.36% and 5.43%, respectively. The average length of haul of state business was 132 miles and the weight of the car 22.20 tons, and of the interstate the average length of haul was 1,634.5 miles, of which 257.7 miles was within the state, and the average weight of the interstate car was 24.44 tons. Practically all of this commodity handled within the state was handled on the Cascade division, while of the interstate business practically 95% of the ton miles represented shipments handled from the Idaho state line across the state to the sound.

The next item considered was rails, constituting .66% of the total tonnage and .79% of the total ton mileage, of which the state tonnage and ton mileage was .09% and .04%, respectively, and the interstate, .57½ and .75%, respectively, and constituting .20% and .17% of the state tons and ton miles and 1.02% and 1% of the interstate tons and ton mileage, respectively. The average length of state haul was 94 miles, and the weight of the car was 28.80 tons. The interstate average length of haul was 1,638.7 miles, 252.4 miles of which was within the state, with an average weight per car of 42.74 tons. All of the state rails were handled on the Cascade division. Of the interstate rails, the ton mileage represented the haul across

the state, approximately 63% being on the Cascade division and 37% on the Spokane division.

The next item under consideration was hay. This constituted .73% of the total tonnage and .35% of the total ton mileage, of which the state tonnage and ton mileage was .71% and .35%, respectively, and the interstate, .02% and .01%, respectively, constituting 1.59% and 1.40% of the state tons and ton miles, respectively, and .03% and .01% of the interstate tons and ton miles, respectively. The average length of haul of the state was 96.6 miles and the average weight per car being 11.85 tons. The average length of haul of the interstate was 94.5 miles, 47 miles of which was within the state, with an average weight of 12.20 tons per car. Practically 20% of the state's business was handled on the branches and 80% on the Cascade division, this representing the ton mileage as distinguished from the tonnage. Of the interstate, practically all was handled in and around Spokane on the Spokane division.

The next item was machinery, which constituted .72% of the total tonnage and 1% of the total ton mileage, of which the state tonnage and ton mileage was .15% and .07%, respectively, and the interstate, .57% and .93%, respectively, constituting .35% and .27% of the state tons and ton mileage, and 1.02% and 1.28% of the interstate tons and ton miles, respectively. The average length of haul of the state business was 82.4 miles and the average weight of the car was 13.93 tons. The average haul of the interstate business was 1,631.7 miles, 315.6 miles of which was within the state, the average weight of the interstate car load being 17 tons. Of the state business, approximately 75% of the ton mileage was handled on the Cascade division and 25% on the branches. The interstate was practically all moved entirely across the state and would be divided between the Spokane and Cascade division on the basis of 63%, Spokane division, and 37%, Cascade division, that being the percentage relationship of the mileage.

The next item to be considered is canned salmon, which constituted .56% of the total tonnage and 1% of the total ton miles, of which the state tons and ton miles was .08% and .07%,

respectively, and the interstate was .48% and .93%, respectively, and constituted .17% and .30% of the state tons and ton mileage and .85% and 1.25% of the interstate, respectively. The average length of the state haul was 184.3 miles and the average weight of the car was 23.8 tons. Of the interstate, the average length of the haul was 1,741.8 miles, 372.1 miles of which was inside the state, the average weight of the car being 24.34 tons. The state salmon moved up and down the coast line, 50% of the ton mileage practically being handled on the branches and 50% being handled between the sound and Spokane and intermediate points, some interstate salmon moving from British Columbia points to Puget Sound points along the coast line which reduced the average length of haul inside the state without materially reducing the total length of the haul. Of this interstate business, by far the greater percentage of the tonnage and ton miles was handled over the Cascade and Spokane divisions across the state.

The next item under consideration was brick and stone, which constituted 1.44% of the total tonnage and .34% of the total ton miles, of which the state tons and ton miles was 1.11% and .22%, respectively, and the interstate .33% and .12%, respectively, and constituting 2.56% and .91% of the state tons and ton miles and .58% and .15% of the interstate. The average length of haul of the state business was 40 miles and of the interstate 148.4 miles, of which 67.3 miles was inside the state. The average weight of the state business was 29.59 tons per car and the interstate 30.20 tons per car. Approximately 25% of the state ton miles was handled on branch lines, 50% on the Cascade division and 25% on the Spokane division. Of the interstate business, practically 100% was handled on the Spokane division.

Sand and gravel constituted 1.31% of the total tonnage and .17% of the total ton miles. The state tons and ton miles was 1.25% and .12%, respectively, and the interstate, .06% and .05%, respectively, constituting 2.87% and .46% of the state tons, respectively, and .11% and .06% of the interstate. The average length of haul of the state business was 17.7 miles, the

average weight of the car being 23.90 tons. The average length of the interstate haul was 1,579.5 miles, of which 148.5 miles was inside the state, and the average weight of the car was 23.90 tons, the same as state. Approximately 100% of the state business was handled on the Cascade branches and 100% of the interstate business was handled on the Spokane and Cascade main line.

Ore constituted 1.16% of the total tonnage and 1.29% of the ton miles, of which the state tons and ton miles was .22% and .17%, respectively, and the interstate, .94% and 1.12%, respectively. Ore constituted .49% and .67% of the state tons and ton miles and 1.67% and 1.49% of the interstate, respectively. The average length of haul of the state business was 150 miles and the average weight of the car was 28.20 tons. The average length of haul of the interstate business was 972.6 miles, 227.6 miles of which was inside the state, and the average weight of the car was 30.98 tons. The interstate ore was handled practically across the state on the Spokane and Cascade main line, while the state business was practically all on the Cascade division main line.

Other car loads, comprising miscellaneous commodities moved in car load lots, constituted 13.38% of the total tonnage and 17.61% of the ton miles, of which the state tonnage and ton mileage was 3.69% and 2.25%, respectively, and the interstate, 9.69% and 15.36%, respectively, constituting 10.14% and 9.72% of the state tons and ton miles and 19.94% and 23.34% of the interstate tons and ton miles, respectively. Of the business handled entirely within the state, approximately 89% of the tons and ton miles was between main line points, with an average length of haul of 102.1 miles and 11% of the tons and ton miles was between main line points and branch line points, with an average length of haul of approximately 100 miles, with an average length of haul on the branch lines of 21 miles, and the average weight of the car was 17.29 tons. Of this ton mileage, practically 70% was equally divided as between the Spokane and Cascade divisions, 20% of this ton mileage was divided: 37%, Cascade, and 63%, Spokane division; and the

other 10% of the ton mileage was divided: 8%, Cascade, and 2% branch line haul. Of the interstate business, practically 62.86% of the tonnage and 64.61% of the ton miles was received into the state with an average length of haul of approximately 1,550 miles, 300 miles of which was inside the state and was main line haul on the Spokane and Cascade divisions. Eighteen per cent. of the tonnage and 19% of the ton miles was forwarded from main line points within the state to points without the state, with an average length of haul of approximately 1,600 miles and the average length of haul within the state was approximately the same as on the business moving into the state, or 300 miles. Six per cent. of the tonnage and 7% of the ton miles was to or from branch line points within the state, with an average length of haul of 1,650 miles, 387 miles of which was within the state. Approximately 14% of the tonnage and 10% of the ton miles was passing through the state with an average length of haul of 1,463 miles, 190 miles of which was within the state, and the average weight of the car was 17 tons.

The less than car loads business represented 4.67% of the total tonnage and 3.33% of the total ton miles, of which the state tons and ton miles was 3.10% and 1.33%, respectively, and the interstate, 1.33% and 2%, respectively. Or, of the total less than car load business, the state's proportion was 66.43% of the total tonnage and 40.01% of the ton miles, the interstate being 33.57% of the tonnage and 59.99% of the ton miles. The less than car load business was 6.93% of the state tonnage and 5.14% of the state ton mileage and 2.83% and 2.70% of the interstate tons and ton mileage, respectively, the average car load being 6 tons, or, 5 tons for state business and 8 tons for interstate business. The state business was handled an average distance of 84.6 miles and practically 90% of the ton miles was in and out of Seattle and Spokane, and of this 90%, 80% was from these two cities, the balance being handled between other points within the state. Of the interstate, more than 70% of the ton miles was in and out of Spokane and Seattle and more than 85% of this was into Seattle,

and the average length of the haul was 1,242.5 miles, 251 miles of which was within the state. The average length of haul of the interstate business shows that practically all of the interstate business moved across the state on the Spokane and Cascade main line.

Taking up the statement filed showing the business for the two representative months of October, 1905, and April, 1906, as being the two months that would represent the average yearly business, it will be noticed that of the total tonnage handled within the State of Washington, 44.71% was state and 55.29% was interstate. Of the total ton mileage, 25.90% was state and 74.10% was interstate, with an average length of haul of state business of 114.2 miles and an average length of haul of interstate business of 1,279.7 miles, 264.2 miles of which was within the state.

Taking up for consideration next the amount of operating expenses referred to in the beginning of this testimony under the divisions made, the operating expenses properly chargeable to the freight department was \$2,211,913.00, the total number of ton miles moved was 464,696,556, so that the average cost per ton per mile for moving the freight within the State of Washington was .4760 cents; the number of gross tons moved one mile was 878,439,242, the cars being loaded to an average weight of 19.10 tons, and the cars thus having an average weight of 17 tons, so that the cost of moving the gross tons was .2518 cents per ton per mile.

The number of ton miles moved over the Cascade division, based on the two months above referred to, was 186,937,958, and the ton miles on the Spokane division was 277,758,478. The average cost per ton per mile of moving freight on the Cascade division was .6587 cents and the cost of moving freight on the Spokane division was .3530 cents per ton per mile. The percentage of freight train miles on the Cascade division to the total train mileage on that division was .4557% and the passenger train mileage was .5443%. On the Spokane division this was reversed and the freight train mileage was .5543% of the total train mileage on the division and the passenger

train mileage was .4457%. That on the combined Cascade and Spokane divisions within the State of Washington the freight train mileage was .5043% of the total train mileage, and the passenger train mileage .4957% of the total train mileage, so that while these figures would indicate that the percentage of cost of movement chargeable to the freight department would be greater on the Spokane division than on the Cascade division, this would not be true for the reason that on the Cascade division the percentage of train mileage in the passenger department was increased over the freight train mileage on account of the numerous passenger trains on the coast line running north from Seattle to the international boundary, none of these trains having to operate over expensive grades such as would be necessary in crossing from Everett east to Leavenworth, so that it can be safely assumed that the division of operating expenses between freight and passenger would apply on both divisions practically the same as it would on the line as a whole. In other words, the additional cost on the Cascade division for handling freight over the mountains would offset a similar number of freight train miles. With this explanation, I have apportioned as chargeable to the freight department on both divisions .6947% of the operating expenses and .3053% to the passenger department.

Taking up then, the first item of grain and giving consideration to the average weight of the loads as stated in explanation of where shipments moved, and considering all the elements that would enter into the cost of assembling and discharging, the empty car haul, and comparing state with interstate movement over the same lines of road and allowing for the percentage of ton miles that moved state and interstate over each division or portion of the line, and considering also the percentage of tons and ton miles that originated on the Northern Pacific Central Washington branch, where the Great Northern had no loading or assembling charges and no delivery charge and the other elements that go into the expense of handling this commodity, I find that the average cost per ton per mile on state grain was .3416 cents and that of the interstate .3873 cents.

On lumber and shingles taking the same elements into consideration as noted above, and comparing the ton mile haul, state and interstate over the various branches and divisions in the state, I find that the average cost of moving a ton of lumber and shingles one mile to be: state, .5330 cents, and interstate, .3676 cents.

That taking into consideration all of the elements referred to in the movement of logs and giving consideration to the fact that on logs the empty car haul is practically equal to the loaded car haul, I find that the average cost of moving a ton of logs and other forest products one mile to be: state, .7785 cents, and interstate, .4680 cents.

Taking up the next item of coal and giving consideration to this commodity the same as on the other commodities above mentioned and making the same comparisons between state and interstate as to the portions of the road over which these commodities moved, I find the average cost per ton per mile to be: state, .6063 cents, and interstate, .3325 cents.

Taking up next the item of iron and steel articles and giving consideration to the various elements above enumerated, I find the average cost per ton per mile on this commodity to be: state, .5913 cents, and on interstate, .4133 cents.

On steel rails, taking into consideration the same elements the cost would be: state, .4933 cents, and interstate, .3491 cents.

On hay the same consideration has been given to the elements above mentioned and I find the cost to be: state, 1.05459 cents, and interstate, .8478 cents.

On machinery the cost per ton per mile was: state, .6772 cents, and interstate, .4190 cents.

On canned salmon the cost per ton per mile was: state, .6772 cents, and interstate, .4190 cents.

On brick and stone the cost per ton per mile was: state, .6439 cents, and interstate, .5477 cents.

On sand and gravel the cost per ton per mile was: state, 1.2926 cents, and interstate, .3195 cents.

On ore the cost per ton per mile was: state, .5428 cents, and interstate, .3923 cents.

Other car loads, without attempting to make a comparison on commodities on each of the various items that constitute the tonnage moved under this head, but taking into consideration all of the elements above enumerated and after having ascertained that approximately the same commodities, state and interstate, moved over certain portions of the line, everything not enumerated above was grouped under this head, and I find that the average cost per ton per mile was: state, .5743 cents, and interstate, .4760 cents.

In making a comparison or arriving at the cost of moving the commodities, state and interstate, it will be noted that I have carefully compared the movement of each commodity and the percentage of ton miles over the same portions of the line, or, where the same commodity did not move state and interstate, over the same portions of the line, then the cost per ton per mile has been ascertained by comparison with the average cost per ton per mile, taking into consideration the various elements which enter into such cost. One of the principal items would be the average weight per car and the average length of time in service of the loaded car as compared with the average length of time for loading and discharging, the density of traffic, its availability as a steady tonnage and as to being perishable or non-perishable, whether it could be used to fill up train tonnage without damage on account of delay, and items of this character.

In ascertaining the cost of movement of the less than car loads, this, while properly being handled under various rates or classes are all grouped as less than car load business. There are articles undoubtedly perishable, fragile and bulky that would cost more to handle than the average L. C. L. business, but all have been grouped under one class as less than car loads, and it is fair to assume that the terminal expenses on L. C. L. business would not exceed \$1.00 per ton at each end; that it costs as much to stop a train to unload a few boxes of merchandise of interstate shipments as it does to stop a train and unload a similar amount of state business; that the one terminal charge on interstate business is equally as expensive to the

railroads as either one of the two terminal charges on state business; that the terminal charge of \$1.00 per ton would appear to be ample is demonstrated by the fact that at no point on the Great Northern line in this state, where records are kept, does the actual handling cost of L. C. L. tonnage exceed forty cents per ton; that the billing and office expenses connected with the handling of such merchandise, and the switching in and out of the cars would not exceed sixty cents, must be apparent; that all of the dollar expense of state business from a large distributing center is not properly chargeable to state merchandise must be apparent when it is considered that local trains stop at these various stations to pick up loaded cars and set out empty cars; that the stopping of such local train to set out and pick up cars might be for interstate business, so that interstate business must bear a portion of such local freight train expense. Local freight is also moved over the road at much slower time than through freights, the through freights carrying the majority of the interstate business. However, state business that has an average length of haul of more than one division is usually placed upon through trains so that through trains are not necessarily all interstate freight, neither are local trains necessarily all state freight, and the delays to local trains are, to a certain extent, chargeable to the traffic handled upon through trains having rights over them. It might be said with equal truth that a certain proportion of the expenses of handling of freight trains should be borne by the passenger department for the reason that passenger trains, as a rule, are given preference over freights.

Referring back to the item of terminal charges, it will be noted that there was handled approximately 73,074 tons of state freight upon which I have allowed two terminal charges of \$1.00 each. This would be equal to 2.3614 cents per ton per mile on the 6,188,844 ton miles. To this would be added the movement cost of 1.1079 cents per ton per mile, making an average operating cost of 3.4693 cents per ton per mile. This takes into consideration the average length of the haul, the average weight per car and other elements entering into the

cost. On the interstate business the cars were loaded heavier than on the state business, there was, however, approximately only 36,980 tons, which allowing a terminal charge of \$1.00 per ton, and divided by the ton miles of 9,273,804 would make an average cost per ton per mile of .2386 cents. This, however, would be based on the ton miles wholly within the state or an average of 251 miles, whereas the actual haul was 1,243 miles, and this terminal expense was extended to one-half of that distance or 621 miles, so that the actual terminal expense to be applied to the ton mileage in this state was .0930 cents per ton, which added to the hauling expense would make an average cost per ton per mile of .8800 cents. From this I find that instead of the total freight operating expenses of \$2,211,913 being properly chargeable to the state, that if the cost of moving the ton mile was reduced to the figures given by me, the actual expense of the freight department in this state on the Great Northern Railway would be \$2,129,200.00, of which the state would be \$712,788.00, and interstate, \$1,416,412.00. In other words, if the earnings are pro-rated on a straight mileage basis, then the expense should be pro-rated on the same basis instead of being charged where such expenses are incurred. The item of terminal expenses on nearly all carload commodities does not materially effect the average cost per ton per mile when the average length of the haul exceeds two or three freight divisions, after that it becomes so small as to be ineffective as to the cost.

From the statements filed it will appear that the number of passengers carried locally to the State of Washington was 917,029 and that the passengers carried one mile was 41,733,908, the average receipts per passenger per mile being 2.5610 cents, making a revenue of \$1,068,805.00. That all the interstate revenue was divided as to the proportion earned in the State of Washington was to the total revenue on the actual mileage basis and the number of interstate passengers carried was 147,379, the passengers carried one mile being 21,145,473, the average receipts per passenger mile being 2.0750 cents, making a revenue of \$438,783.00.

That the earnings from state express was \$55,576.00, and interstate, \$24,343.00.

That the earnings from mail was: state, \$52,853.00, and interstate, \$69,293.00; the baggage, state, was \$4,133.00, and interstate, \$15,786.00.

Lunch stands are all credited to the state with \$4,286.00.

Sleeping cars, dining cars, observation and grill cars was: state, \$18,933.00, and interstate, \$46,129.00; the total receipts from state business being \$135,780.00, and from interstate business, \$155,551.00.

I have no means of ascertaining the actual expenses incurred by the railroads in this operation, but such amount was divided 50% chargeable to operating expenses, leaving 50% for net earnings; that from the total passenger operating expenses of \$972,070.00, I deducted this 50% of the operating expenses for these miscellaneous items in the passenger department, amounting to \$145,665.00, leaving the net passenger operating expenses \$826,405.00. That of this net passenger operating expenses, \$548,485.00 was incurred in handling state passengers and \$277,920.00 was incurred in handling interstate passengers; this being divided on the basis of passengers carried one mile. To these items were added then the item of operating expense on the miscellaneous items enumerated above, state and interstate, so that to the state net passenger operating expenses would be added for the miscellaneous passenger operating expenses \$67,890.00, and to the interstate, \$77,775.00, making a total passenger operating expense, state, of \$616,375.00, and interstate of \$355,695.00, so that the operating expenses of the passenger department would be divided, .6341% state and .3659% interstate.

It will be noticed by reference to the reports of the railroads that while the receipts per ton per mile and per passenger per mile are only such amounts as are derived directly from the ton mile and the passenger mile, that the operating expenses chargeable to the combined freight ton mile and passenger mile covers all of the expenses whether incurred in the handling of such freight or passenger. It will also be noticed from the above

statements of freight and passenger that no mention has been made of the receipts from rents of buildings, lands, etc., although the expense of same is included in their operating expenses, and miscellaneous earnings from bank balances have not been included.

That in exhibit No. M 3 will be found a table showing the tons and ton mileage of the Great Northern Railway in the State of Washington for the two months under consideration, showing the items of grain, lumber, logs and other forest products, coal and L. C. L. as separate items, and then all other items have been subdivided into the classes at which they would have moved under the western classification had there been no special commodity tariffs in existence. This table shows the charges collected at the actual rate per hundred pounds for the distance moved, being the charges actually collected on state business and Washington's proportion pro-rated on the mileage basis, on interstate business. The next column shows what the charges would have been had all of these commodities moved under the distance tariff in effect at that date in the State of Washington in cents per hundred pounds. The next column shows the percentage which the amount as collected bears to the first class distance rate, or 1. This would have the effect of throwing the charges as collected to a common basis, that is, the charges as collected would be a certain percentage of 1, the number of ton miles in Washington, state, was then multiplied by the percentage which the rate as charged bore to the first class rate, or 1, the result being to reduce the ton miles in Washington to a common basis. On interstate business the same process was used in multiplying the interstate ton miles in Washington by the percentage which the rate charged bears to the first class rate or 1, thus reducing the interstate ton miles to a common basis. The two resultant products were then multiplied by the percentage of the cost of movement of each commodity and class, or percentage which such cost of movement bears to 1. The table applies to the movement of freight only. The same process can be applied to passenger and miscellaneous business.

Mr. Calderhead was not cross examined, and no testimony was offered in rebuttal.

	Ton Miles Handled.		Percentage of Rate to First Class.		Product of Ton Miles by Percentage of Rate.		Relative Cost of Ton Mile Haul.		Product of Ton Miles as equalized by relativ. cost	
	State.	Interstate.	State.	Interstate.	State.	Interstate.	State.	Interstate.	State.	Interstate.
Less carloads.....	1,081,474	1,546,384	.471	.420	485,824	649,481	8.9428	1.915.263	649,481	
Grain.....	12,711,744	1,664,987	.147		1,868,626	194,798	.8820	1.648.128	194,798	
Lumber.....	2,123,708	34,851,698	.121	.109	256,969	3,798,885	1.4499	1.372.579	3,798,885	
Logs, etc.....	1,159,684	341,097	.056	.075	64,950	25,582	1.6636	106.028	25,582	
Coal.....	442,144	928,624	.112	.065	49,520	61,074	1.8235	90.900	61,074	
1st class.....	30,568	690,769	.378	.272	11,402	185,169	1.2065	13.757	185,169	
2d class.....	3,886	243,778	.343	.313	1,333	76,802	1.2065	76.802	76,802	
3d class.....	1,668,511	1,668,511	.304	.288	20,293	664,669	1.2065	204.684	664,669	
4th class.....	404,488	404,488	.300	.280	88,299	101,122	1.2065	101.122	101,122	
5th class.....	576,281	5,762,289	.213	.140	122,748	892,520	1.2065	149.085	892,520	
A.....	86,724	1,309,627	.238	.291	31,700	470,354	1.4297	29.184	470,354	
B.....	38,625	540,685	.286	.261	11,124	142,685	1.2065	28.246	142,685	
C.....	5,699	227,652	.265	.203	12,062	69,839	1.2065	20.310	69,839	
D.....	11,967	2,107,675	.140	.164	60,798	18,361	1.2065	18.361	18,361	
E.....	498,803	2,807,916	.122	.110	11,866	308,844	1.2065	73.847	308,844	
F.....	97,506	633,960	.122	.110	11,866	71,965	1.2065	16.469	71,965	
G.....	336,752	213,426	.078	.068	28,265	14,513	1.2065	31.689	14,513	
H.....	424,609	97,168	.078	.068	33,120	6,607	1.8574	61.517	6,607	
I.....										
J.....										
K.....										
L.....										
M.....										
N.....										
O.....										
P.....										
Per cent.								4,715.817	7,983.908	
								87.18	62.87	

Per cent.

Total freight earnings were 70.83 per cent. and total passenger earnings were 29.17 per cent.

State freight.....	.3718 X .7083 =	.2680	
State insurance.....	.0017	1987	
State tax.....	.6409	Y	44.97 per cent. state.

Hence...			
State passenger	$.6402 \times .2317 =$	$.1491$	
Interstate freight.....	$.6287 \times .7083 =$	$.4453$	$55.08 \text{ per cent interest}$

(Interstate passenger. $.8598 \times .2917 = .1050$)
 .0000 for conv. interest



127-28

STATE OF WASHINGTON

SECOND BIENNIAL REPORT

OF THE

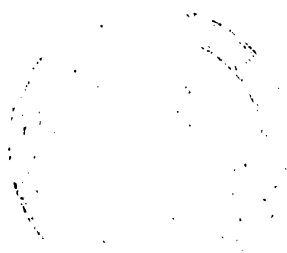
State Board of Tax Commissioners

FOR THE

Period Ending December 1, 1908



**OLYMPIA, WASH.:
E. L. BOARDMAN, PUBLIC PRINTER
1909**



STATE OF WASHINGTON,
OFFICE OF STATE BOARD OF TAX COMMISSIONERS,
OLYMPIA, WASH., January 1, 1909.

*To His Excellency Albert E. Mead, Governor of the State of
Washington:*

SIR— We herewith submit the second Biennial Report of the State Board of Tax Commissioners. You will find the report deals with many very important and interesting subjects connected with the political economy of the State, and the statistical information therein contained will undoubtedly be valuable to the members of the Legislature in framing laws, and other people generally, by informing them on the subjects relating to Revenue and Taxation, and the management of the State's affairs.

We desire to express to you the sincere thanks of each member of the Board for the many courtesies, as well as the great assistance, we have had at your hands, and we wish for you the most abundant prosperity in whatever you undertake.

T. D. ROCKWELL, President.

J. E. FROST, Commissioner.

FRANK C. MORSE, Secretary.

REPORT OF STATE BOARD OF TAX COMMISSIONERS.

Since June 1, 1908, the State Board of Tax Commissioners has contained but two members owing to the resignation of Mr. Joseph H. Easterday. The remaining members of the Commission desire to express the deep regret they feel for the loss of his companionship upon the Board, the lack of his assistance, and the benefit of his clear and comprehensive mind in the solution of the problems presented, and in the performance of the duties falling upon the Commission; especially in the preparation of this report.

In the first biennial report of the Commission many changes were recommended, both in the methods of handling the financial affairs of the State, and in the laws relating to revenue and taxation. Practically all of such recommendations were adopted by the Legislature of 1907, and laws enacted putting them into effect. Some comment upon and a showing as to the results of such legislation may not be out of place.

Among the first of the evils existing in the business affairs of the State, to which attention was called, was the large balances carried in the public treasury, occasioned in part by the existence of numerous special funds, the accumulations in which could only be employed for the special purpose for which the funds were created. The result of this plan of maintaining a special fund for practically every department of the State government, was to compel the State, with an overflowing treasury in many departments, to borrow money for the conduct of many of its ordinary business affairs.

The following funds were abolished, or rather merged in the general fund of the State, and made available for public use, viz.:

SPECIAL FUNDS MERGED WITH GENERAL FUND APRIL 1ST, 1907

Harbor area	\$ 5,807 16
Revolving	125,254 10
Grain inspection	7,280 29
Fish hatchery	56,144 43
Library	16,738 00
Oyster	9,129 38
Game protection	635 70
Factory inspection	7,591 17
Special land deposits	188 40

A total of \$228,768.63 immediately liberated and made available for public use.

PERMANENT AND IRREDUCIBLE FUNDS.

The Federal government granted to the State, when admitted to the Union, in addition to sections sixteen (16) and thirty-six (36) in each township, which were granted for public school purposes, 390,000 acres of land for the support of higher institutions of education. The proceeds of the sales of these lands were by the granting act made permanent and irreducible funds. Only the interest of which is permitted to be used for the support of the favored institutions.

During the seventeen years of statehood, prior to 1907, no legislation was ever enacted which would even permit investment of these permanent institutional funds, with the result that on October 1, 1906, there was idle and uninvested in the State treasury the following amounts:

Agricultural College fund	\$ 33,889 90
University fund	33,110 30
Scientific School fund	49,839 95
Charitable, Educational, Penal and Reformatory fund	55,884 37
Normal School fund	13,399 00

Total\$186,123 52

The Legislature of 1907 created a State Board of Finance, composed of the Governor, or some State officer to be designated by him to act in his stead, the State Treasurer and State Auditor. This Board, in addition to other duties, is charged with the management and investment of these permanent funds. As a result, there is now invested in the bonds of counties, cities and school districts the following amounts, in the various funds:

Agricultural College fund	\$113,600
University fund	50,900
Scientific School fund	95,300
Charitable, Educational, Penal and Reformatory fund	157,500
Normal School fund	58,550

A total of \$475,850, which is earning an average of 4½ per cent. interest. These funds under the old order of things would have remained idle and unproductive. Under the new order, during the short time they have been invested, they have earned \$17,186.12, and the annual income from the amounts now invested will amount to approximately \$21,500.

In passing it may not be improper to call attention to the fact that the Board of Finance took special pains to look after small issues of school district bonds, with the happy result that the State has made safe and profitable investments, and that many struggling communities have been relieved of the necessity of paying the heavy rates of interest heretofore obtaining upon this class of public obligations, occasioned by the fact that bond buying concerns have paid very little attention to such small issues, and there has been no competition for them.

DEPOSITARY LAWS.

Following the general plan of financial reform, State, county and city depositary laws were enacted, the results of which must be most gratifying. As shown by the State Treasurer's report, the balances in the State treasury have earned, for the year ending September 30, 1908, the sum of \$13,900.27. The

amount earned by county funds deposited under the provision of the law, for the year ending June 30, 1908, totals \$76,219.96; while city funds on deposit have yielded in interest \$97,932.96. A total annual earning of \$187,053.19, as shown in detail by the following tabulations:

**AVERAGE AMOUNT OF COUNTY FUNDS IN THE DEPOSITORY BANKS
FOR THE YEAR ENDING JUNE 30, 1908.**

COUNTY.	Average amount of funds in depository banks for the year ending June 30, 1908.	Average rate of interest received.	Total amount of interest from funds on deposit.
Adams	\$54,362 29	2 per cent.	\$997 56
Asotin	29,280 79	2 "	596 72
Benton	81,720 00	2 "	634 40
Chehalis	127,866 80	2 "	2,567 33
Chelan	48,194 82	2 "	812 23
Clallam	36,856 18	2 "	736 18
Clarke	54,542 67	2 "	952 61
Columbia	25,550 50	2 "	511 01
Cowlitz	54,823 84	2 "	1,096 47
Douglas	120,863 25	2 "	2,450 68
Ferry	22,614 06	1.65 "	372 98
Franklin	16,550 00	2 "	331 18
Garfield	26,143 22	2 "	523 09
Island	13,662 50	2 "	273 25
Jefferson	806,558 00	2 "	510 93
King	1,086,695 00	2 "	21,973 91
Kitsap	53,809 00	2 "	1,076 18
Kittitas	48,245 22	1.85 "	892 37
Klickitat	19,649 00	2 "	392 96
Lewis	52,472 50	2 "	1,049 45
Lincoln	91,182 00	2 "	1,823 64
Mason	30,491 24	2 "	633 33
Okanogan	33,636 00	2 "	672 72
Pacific	45,173 00	2 "	903 47
Pierce	353,675 00	2 "	6,647 91
San Juan	12,275 50	2 "	245 51
Skagit	86,570 00	2 "	1,731 39
Skamania	19,900 00	2 "	398 00
Snohomish	158,003 00	2 "	3,160 06
Spokane	279,125 50	2 "	5,583 53
Stevens	50,645 01	2 "	994 03
Thurston	64,621 67	2 "	1,240 47
Wahkiakum	18,094 00	none	.....
Walla Walla	92,273 76	2 "	1,866 23
Whitcomb	142,000 00	2 "	2,840 26
Whitman	142,195 00	2 "	2,843 89
Yakima	164,740 00	2 "	3,088 96
Totals	\$4,012,020 02		\$75,219 96

**AVERAGE AMOUNT OF MUNICIPAL FUNDS IN DEPOSITARY BANKS
DURING THE YEAR ENDING JUNE 30, 1908.**

TOWNS AND CITIES.	Average amt. of funds in de- positary banks during the year ending June 30, 1908.	Average rate of interest received.	Total amount of interest from funds on deposit.
Prosser.....	\$2,900 00	2 per cent.	\$25 59
Coulee City.....	790 00	2 "	11 56
Hatton.....	418 74	2 "	6 94
Chehalis.....	10,000 00	2 "	200 00
Waverly.....	500 00	3 "	5 25
North Yakima.....	244 72	2 "	489 44
Colton.....	1,245 14	5 "	62 25
Vancouver.....	20,000 00	2 "	175 40
Ruston.....	2,100 00	2 "	44 74
Northport.....	7,000 00	2 "	140 00
Odesa.....	650 00	2 "	11 46
Dayton.....	7,000 00	2 "	10 00
Pullman.....	4,494 20	2 "	43 81
Spokane.....	465,140 00	2 "	31,147 86
Port Orchard.....	2,929 00	2 "	58 58
Port Townsend.....	89,500 00	2 "	57 72
Tacoma.....	326,051 86	1½ "	4,890 78
Kelso.....	2,291 00	2 "	38 58
Shelton.....	3,400 00	3 "	30 00
Montesano.....	4,400 00	2 "	44 75
Aberdeen.....	22,071 33	2 "	441 43
Arlington.....	4,261 04	2 "	77 60
H. quiam.....	1,500 00	2 "	7 91
Seattle.....	3,945,775 60	1½ "	59,342 05
Uniontown.....	1,200 00	2 "	24 00
Puyallup.....	3,344 65	2 "	45 76
Lynden.....	1,020 00	None.....	
Washnena.....	1,356 36	None.....	
Anacortes.....	4,000 00	None.....	
Index.....	400 00	None.....	
Buckley.....	6,100 00	None.....	
Camas.....	1,225 89	None.....	
Blaine.....	1,200 00	None.....	
Latah.....	222 00	None.....	
Endicott.....	602 84	None.....	
Burlington.....	1,400 00	None.....	
Bremerton.....	1,921 52	None.....	
South Bend.....	12,000 00	None.....	
La Conner.....	480 30	None.....	
Tenino.....	1,675 00	None.....	
Ilwaco.....	1,000 00	None.....	
Stellacoom.....	769 81	None.....	
White Salmon.....	45 81	None.....	
Chelan.....	75 00	None.....	
Port Angeles.....	5,040 00	None.....	
Asotin.....	180 00	None.....	
Yacolt.....	540 00	None.....	
Cashmere.....	592 88	None.....	
Colville.....	1,000 00	None.....	
Prescott.....	605 00	None.....	
Raymond.....	1,000 00	None.....	
Paulsbo.....	51 75	None.....	
Pomeroy.....	3,400 00	None.....	
Fairfield.....	1,200 00	None.....	
Cosmopolis.....	1,201 76	None.....	
Newport.....	328 16	None.....	
Colfax.....	1,000 00	None.....	
Wenatchee.....	2,458 88	None.....	
Snohomish.....	3,883 33	None.....	
Orting.....	1,992 93	None.....	
Waitsburg.....	3,040 00	None.....	
Walla Walla.....	46,707 27	None.....	
Cle Elum.....	3,000 00	None.....	
Lind.....	638 77	None.....	
Olympia.....	22,066 00	None.....	
Sprague.....	2,794 29	None.....	

**AVERAGE AMOUNT OF MUNICIPAL FUNDS IN DEPOSITARY BANKS
DURING THE YEAR ENDING JUNE 30, 1908.—CONCLUDED.**

TOWNS AND CITIES.	Average amt. of funds in de- positary banks during the year ending June 30, 1908.	Average rate of interest received.	Total amount of interest from funds on deposit.
Snoqualmie.....	\$678 00	None.....	
Sumner.....	850 00	None.....	
Monroe.....	1,500 00	None.....	
Reardon.....	1,677 88	None.....	
Tumwater.....	819 98	None.....	
Sunnyside.....	975 11	None.....	
Elma.....	274 74	None.....	
Sumas.....	740 00	None.....	
Centralia.....	6,000 00	None.....	
Clarkston.....	422 00	None.....	
Garfield.....	None.....		
Rosalia.....	None.....		
Goldendale.....	None.....		
Pe Ell.....	None.....		
Oroville.....	None.....		
Tukwila.....	None.....		
Milton.....	None.....		
Ocoota.....	None.....		
Issaquah.....	None.....		
Yakima City.....	None.....		
Toppenish.....	None.....		
Sedro Woolley.....	None.....		
Kennewick.....	None.....		
Rockford.....	None.....		
Edmonds.....	None.....		
Total.....	\$5,080 53 85		\$97,982 96

It is to be noted with regret that some of the counties, and many of the cities, have not taken advantage of the provisions of these depositary laws, and it is to be hoped that the localities which have availed themselves of the benefits of the act may have established a precedent which the others will be glad to follow, when public attention is called to it.

Prior to 1907 there were no laws upon the statute books requiring State officers, charged with the collection of public funds, to pay them into the State treasury within any fixed time, with the result that many departments of the State paid over their collections at very irregular intervals, and kept constantly on hand large amounts of money which should have been promptly paid into the State treasury and made immediately available for public use.

An act was passed by the Legislature of 1907 requiring each State officer, or other person authorized by law, to collect or

receive moneys belonging to the State, or to any department or institution thereof; to transmit to the Treasurer of the State each day, all moneys collected by him on the preceding day, together with a statement of the source from which each item of said money was derived, transmitting to the State Auditor a duplicate of such statement. The law, however, was not made to apply to the Commissioner of Public Lands, except as to moneys received in payment of principal and interest on outstanding contracts and leases.

This legislation is to be commended, not only because it makes all public moneys promptly available, but because it cancels a standing invitation to the private use of public funds.

A summary of the results obtained under the laws for the investment of the permanent institutional funds, and the depository laws—State, county and city—discloses the fact that the public moneys—State, county and city—heretofore idle and useless, and which, in addition to being idle, threw a constant temptation in the pathway of public officers, are now bringing into the public treasuries, and effecting an annual saving to the taxpayers of the State, in round numbers of \$210,600. Not only have the balances in the various public treasuries in the State been turned to good account, but additional safeguards have been thrown about them in the securities required in the depository banks, and the effectual removal of the temptation to their unauthorized use.

TAXATION OF EXPRESS COMPANIES.

The Legislature of 1907, following the recommendation of the Tax Commission, enacted a law imposing an excise or privilege tax upon express companies of 5 per cent. on the entire gross receipts of each express company derived from business done entirely within the State of Washington.

Under the provisions of the act all express companies transacting business within the State are required to make an annual

report to the State Tax Commission, during the month of April, of business done within the State for the preceding year, ending with the last day of March. In addition to the statement required, the Board of Tax Commissioners is clothed with power to make a full investigation into the affairs of these concerns, and is charged with the duty of ascertaining the entire gross receipts of each express company, and to certify the same, with the amount of taxes due, to the State Treasurer, who is charged with the duty of collecting the tax.

The act became effective on the first day of April, 1907, and the tax has been imposed for the year ending March 31, 1908. Prior to the imposition of this tax, express companies were subject only to the general property tax, the value of the property being ascertained and assessed by county assessors.

Express companies have so little visible tangible property that the taxes heretofore paid by them in the State of Washington is scarcely worth considering. In 1906 the total amount of taxes paid by express companies for all purposes—State, county, city, etc.—was \$451.37. In 1907 it was \$750.26. In 1908, under the provisions of the law above referred to, in addition to the general property tax, they have paid \$41,977.45, distributed as follows:

**PRIVILEGE TAX ON EXPRESS COMPANIES FOR THE YEAR ENDING
MARCH 31, 1908**

NAME OF COMPANY.	Gross receipts from business done in State of Washington.	State Tax 5 per cent.	Amount Paid.
Western Express Company	\$19,443 70	\$972 18	\$972 18
Great Northern Express Company.....	253,169 98	12,658 50	12,658 50
Pacific Express Company.....	46,497 77	2,324 89	2,324 89
Northern Express Company.....	509,710 23	25,485 50	25,485 50
Pacific Coast Express Company.....	10,727 63	536 38	536 38
Totals	\$889,549 31	\$41,977 45	\$41,977 45

PRIVATE CAR COMPANIES.

Private car companies have heretofore paid no taxes whatever in this State. A law, similar to the act just referred to, imposing a privilege tax upon express companies, was passed in 1907, imposing a tax of 7 per cent. upon gross receipts of private car companies doing business in the State for the year next preceding the first day of April, under which there has been collected, for the year ending March 31, 1908, \$595.86; while there is still due and unpaid \$687.26, as shown by the following table:

PRIVILEGE TAX ON PRIVATE CAR COMPANIES FOR THE YEAR
ENDING MARCH 31, 1908.

NAME OF COMPANY.	Gross Receipts.	State Tax 7 per cent.	Amt. Paid.
The Arms Palace Horse Car Co.....	\$486 97	\$30 59	.....
Chicago, New York & Boston Ref. Co....	21 47	1 50	\$1 50
Live Poultry Transportation Co.....	4 89	34	34
Archer-Daniels Linseed Co.....	6 28	43	43
National Car Line Co.....	408 02	28 21	28 21
H. J. Heinz Company.....	77 54	5 43	5 43
National Car Company.....	85 48	2 48	2 48
Streets Western Stable Car Line.....	462 62	32 38	32 38
Union Tank Line Company.....	8,961 46	626 60	.....
Swift Refrigerator Transportation Co.....	201 58	14 11	14 11
Doud Stock Car Company.....	12 64	88	88
Armour Car Lines.....	1,664 90	116 54	116 54
Milwaukee Ref. Transit Co.....	661 26	46 28	46 28
St. Louis Refrigerator Car Co.....	404 90	28 34	.....
The Western Heater Dispatch.....	26 89	1 84	1 84
American Refrigerator Transit Co.....	170 55	11 94	11 94
Thos. Carstens Refrigerator Line.....	86 10	6 02	6 02
Pacific Fruit Express Co.....	3,980 37	278 62	278 62
Union Refrigerator Transit Co. of Wisconsin.....	898 02	63 86	63 86
The Jacob Doid Packing Co. Ref. Car. Line.....	15 72	1 10	.....
Pittsburg-Buffalo Company.....	9 00	63	.....
Totals.....	\$18,881 11	\$1,283 12	\$595 86

TAXATION OF INSURANCE COMPANIES.

The Tax Commission strongly recommended to the Legislature of 1907, the imposition of a straight gross premium tax on all insurance companies doing business within the State of Washington, the reasons for which are clearly set out in the first biennial report of this Commission.

A strong and powerful insurance lobby had to be contended with, with the result that the recommendations of the Commis-

sion were adopted in part only. However, the insurance law was amended so as to impose a tax of $2\frac{1}{4}$ per centum on the gross premiums of fire insurance companies, less the amount paid policy holders as return premiums. This tax taking the place of the former tax of 2 per cent. on net premiums, and the rate of taxation on life insurance was allowed to remain at 2 per cent. upon the amount of net premiums collected.

The amount of insurance tax collected, for the year ending October 1, 1906, was \$124,020.34, while for the year ending October 1, 1908, the tax amounted to \$194,908.60, an annual increase of \$70,886.26. A portion of this increase may be attributable to the increase in the volume of business done by insurance companies operating in the State, but the larger portion of it is undoubtedly due to the changes in the law. The Tax Commission, however, lacks the data that would enable them to state just how much of this increase comes from the increased tax upon these companies.

CORPORATION FEES.

The Commission also strongly recommended to the Legislature of 1907 a substantial increase in the charges imposed for filing articles of incorporation, and in the annual license tax imposed upon both domestic and foreign corporations doing business within the State. Its efforts in this direction were only partially successful, however.

An act was passed increasing the fee for filing articles of incorporation from \$10 to \$25, and increasing the annual license fee required of corporations from \$10 to \$15.

Under the provisions of the former law, fees collected of corporations, for the year ending October 1, 1906, amounted to \$101,411.15; for the year ending October 1, 1908, under the act increasing the fees, the collections were \$190,973, or an increase of \$89,562.

STATE LIQUOR LICENSES.

Among other measures enacted by the Legislature of 1907, for raising State revenues by indirect taxation, was an act requiring all vendors of spirituous, small brewed malt liquors, etc., to obtain from the State Treasurer an annual license and imposing a charge of \$25 therefor.

The act became effective on the 12th day of June, 1907, and during the year following 3,060 licenses were taken out, bringing into the State treasury \$76,500.

ANNUAL INCREASE IN INDIRECT TAXES UNDER ACTS OF 1907.

The Legislature of 1907 but followed the modern trend of American states in the enactment of measures increasing the amount of the State's revenues from indirect taxation.

In the southern states the practice has long obtained of producing a substantial portion of the public revenue from indirect taxation; that is, by the imposition of privilege and license taxes. This practice is meeting with increased favor in the northern and western states, and the action of the last Legislature in this respect is only a short step in the direction of modern practice.

The results of the measures hereinbefore referred to are to increase the State's revenues from these sources \$315,628.83 per annum, and, if the amount received by counties and cities under the depositary laws are included, the annual increase in the amount received from indirect sources is \$489,781.75. In other words, these measures have relieved the general mass of property of the State from a burden of taxation amounting to approximately half a million dollars yearly. This amount is made up of the following items:

Interest on State deposits	\$ 13,900 00
Interest on permanent funds	21,500 00
Gross earnings tax—express companies	41,997 45
Gross earnings tax—private car companies	1,283 12
Increase in insurance taxes	70,886 26
Increase corporation licenses	89,562 00
State liquor license	76,500 00
Interest county deposits	76,219 96
Interest city deposits	97,932 96

Total\$489,781 75

ASSESSMENT OF RAILROADS UNDER THE ACT OF 1907.

The Legislature of 1907 adopted the measures recommended by the State Board of Tax Commissioners, removing the assessment of railway property from the local assessors and placing it in the hands of the State Board of Tax Commissioners.

The law went into effect too late to affect the assessment of 1907, and in consequence, the Commission has made but one annual assessment of the operating property of railroads, viz., for the year 1908.

The act provides that the State Board of Tax Commissioners shall make an annual assessment of the operating property of railroad companies within the State. The word "railroad" or words "railroad companies" being defined as including, in addition to steam railroads, every kind of street railway, suburban railroad or interurban railroad, etc. It clothes the Commission with ample authority to investigate the affairs of these public service concerns, and to compel the production of records and the attendance and testimony of witnesses.

The assessment is entered upon a State assessment roll, which is submitted to the State Board of Equalization, at its annual meeting in September. The Board of Equalization either upon application and hearing, or of its own motion, is required to correct the valuation and assessment of these public service properties in such manner as to make the same just and relatively equal with the other general property of the State.

Upon the completion of the equalization, the valuation of such properties in each county is certified by the State Tax Commission to the county auditor, who in turn is required to apportion the same, on a mileage basis, to the various road districts, school districts, municipalities, etc., in his county, through which the lines extend.

The inauguration of a system so completely at variance with former methods of assessment was of necessity attended with considerable difficulty and entailed a great amount of labor.

It is well known that the methods and machinery first installed for the conduct of any public business, are likely to be employed for years to come. With this idea in mind, the Commission endeavored to formulate a system that would prove simple, fair and effective. The provisions of the law requiring the operating property of the railroads to be assessed and equalized so as to make the valuation thereof just and relatively equal with the assessed value of other property throughout the State, necessitated exhaustive investigations into the actual value of other classes of property as compared with the value placed upon it by the assessors in the various counties of the State.

Acting under the authority conferred upon them by law, the Tax Commissioners summoned witnesses, capable and qualified to testify to the value of various kinds of property, to appear before them in the various counties of the State. Usually from twenty-five to fifty witnesses were examined in each county; their testimony, which was under oath, was taken down by stenographers and afterwards transcribed.

In each county special attention was paid to obtaining testimony as to the actual consideration passing for the transfers of property occurring during the preceding year. From the testimony so taken, tabulations were made showing the description of the property, the price actually paid for it, in the event of the sale during the preceding year, or the value placed upon it by expert testimony. A list describing the property was also forwarded to the various county auditors, who were required to certify to the valuations thereof, appearing upon the assessment rolls after equalization by the county boards.

From the data thus obtained, the ratio of assessed to actual value was computed. These ratios were used by the State Board of Equalization to assist not only in the equalization of the operating property of railroads, but in the general equalization between counties as well.

The State constitution demands and the law requires, uniformity in the payment of taxes. Uniformity in payment can only be secured by a uniform ratio of assessment within the territorial limits of the jurisdiction imposing the tax, or rather fixing the rate of levy. State taxes are imposed in a gross amount upon each county. The rate of levy necessary to raise such amount being determined by the county authorities. All taxes, both State and local, are imposed upon the valuation of property as equalized by county boards. With these conditions in mind, it will be seen at a glance that uniformity in the taxation of railways, or, in other words, equality in payment can only be accomplished by the equalization of the operating property of railroads, located within the various counties, at a valuation relatively equal and uniform with the value of the general mass of property within each county, as equalized by the county board, and upon which all tax levies are computed.

In assessing railroads the value of the operating property of each railway system was ascertained as a whole, and was distributed to the counties, into which the lines extended, upon a mileage basis.

The portion of such system in each county was corrected and equalized by the State Board of Equalization at the same ratio of assessed to actual value as the general mass of other property in the county, as equalized by the county board. This, of necessity, resulted in an equalized value of railway property which carries in the different counties of the State, as greatly as does the work of the individual assessors.

It has been suggested that the average ratio of assessment for the entire State could have been ascertained, adopted, and the railroads assessed at a valuation uniform throughout the State. It is at once apparent, however, to one at all conversant with the system of assessment and taxation in force, that such a plan would have resulted not only in a lack of uniformity and equality in payment, but in also placing a premium upon

a careless and inefficient county assessment, and a penalty upon the counties making a fair and honest valuation of property.

The State Railroad Commission having made findings both as to what constitutes the operating property as distinguished from non-operating, or commercial property, and of the market value of the operating property of the Northern Pacific Railway Company, the Great Northern Railway Company, the Oregon Railroad & Navigation Company and the Bellingham Bay & British Columbia Railroad, such findings and values were adopted by the Tax Commission as the basis of assessment.

In the absence of any findings by the Railroad Commission, all the other steam railroads and the interurban, street and electric railways were valued by the Tax Commission.

Believing that a comparison of railway property under the former system of assessment by local assessors with the present system of a State assessment by a central board may be of interest, we have prepared a table which is appended. Summarized, however, it shows that in 1904, which was the year prior to the creation of a State Tax Commission, there was in the State of Washington 3,133 miles of railroad, assessed and equalized by the county board of equalization at \$28,228,919.

In 1906, the year following the creation of the Board, there were 3,239 miles, assessed and equalized at \$44,109,495.

In 1908 there were 3,595 miles, which was assessed under the new system, by a central board, and distributed to the various counties at a valuation of \$84,619,342. These figures, in every instance, embrace all the operating property of the railroads, including rolling stock and equipment.

In 1904 the average assessed value of railroads, including equipment, in the State of Washington was \$9,010 per mile. In 1906 it was \$13,618 per mile, and in 1908 it was \$23,538 per mile. These valuations do not include the valuation of street railroads, as accurate information concerning their assessment is not obtainable prior to their assessment by the Tax Commission in 1908.

COMPARATIVE STATEMENT SHOWING ASSESSED VALUE

COUNTIES.	NAME OF RAILROAD.	YEAR 1904.					
		LENGTH OF TRACK.				Aggregate equalized valuation Rd. track as return'd by County Board.	
		Main track.		Side track.			
		Miles	Feet.	Miles	Feet.		
1 Adams	Northern Pacific	57	2,682	12	607	\$474,657 55,704 530,361	
	Oregon Ry. & Nav. Co.....	9	1,584		2,112		
	Total	66	4,266	12	2,719		
2 Benton	Northern Pacific Ry. Co Sp'kne. Portl'd & Se'tle Ry Total						
3 Chehalis	Northern Pacific Ry. Co....	91	4,462	16	1,983	488,882	
4 Chelan	Great Northern Ry.	66	1,795	13	1,148	558,826	
5 Clarke	Northern Pacific Ry.....	46	170	15	721	274,655	
	Sp'kne. Portl'd & Se'tle Ry Total	46	170	15	721	274,655	
6 Columbia	Oregon Ry. & Nav. Co.	65	3,960	10	3,522	701,684	
	Wash. & Col. Riv. (N. P.) ..	8	1,056	1	4,276	52,820	
	Total	73	5,016	12	2,418	754,504	
7 Cowlitz	Northern Pacific Ry.....	40	4,888	6	1,875	381,848	
8 Douglas	Great Northern Ry.	73	2,006	11	4,161	604,885	
	Northern Pacific Ry.....	40	3,141	3	3,210	253,169	
	Total	113	5,147	15	1,991	858,054	
9 Ferry	Great Northern Ry.	54	1,949	15	4,845	238,486	
	Spokane & Brit'h Columbia Total	86	1,584		4,950	116,061	
		90	3,533	16	4,415	354,547	
10 Franklin	Northern Pacific Ry.....	45	4,779	16	1,156	380,894	
	Oregon Ry. & Nav. Co	28	3,274		3,686	152,581	
	Total	74	2,673	16	4,852	533,475	
11 Garfield	Oregon Ry. & Nav. Co	16	261	1	2,323	147,750	
12 Jefferson	Port Townsend Southern ..	27	3,949	1	1,880	80,000	
13 King	Northern Pacific Ry.	207	534	67	3,252	1,421,680	
	Great Northern Ry.	46	1,479	21	1,405	384,684	
	Col. & Puget Sound R. R. Seattle & Southeastern Ry Total	51	2,374	19	3,014	201,290	
		304	4,387	108	2,291	2,007,604	
14 Kittitas	Northern Pacific Ry.....	78	3,258	36	2,219	649,078	
15 Klickitat	Columbia Ry. & Nav. Co ...	10	1,320			18,450	
	Columbia River & Nor. Ry. Sp'kne. Portl'd & Se'tle Ry Total	42	3,316			105,000	
		52	4,636			123,450	
16 Lewis	Northern Pacific Ry.	58	3,664	15	2,271	421,504	
	Tacoma Eastern Railroad ..						
	Total	58	3,664	15	2,271	421,504	
17 Lincoln	Northern Pacific Ry.....	87	4,261	11	5,200	654,887	
	Great Northern Ry.	64	4,964	8	3,106	581,299	
	Total	152	3,845	20	2,928	1,236,186	
18 Mason	Northern Pacific Ry.....		4,856			1,650	
19 Okanogan	Great Northern Ry.						

OF RAILROADS FOR THE YEARS 1904, 1906 AND 1908.

YEAR 1906.						YEAR 1908.					
LENGTH OF TRACK.				Aggregate equalized valuation Rd. track as return'd by County Board.	LENGTH OF TRACK.				Aggregate valuation Rd. track as re- vis'd, correct'd and equalized by State Board of Equalization.		
Main track.		Side track.			Main track.		Side track.				
Miles	Feet.	Miles	Feet.		Miles	Feet.	Miles	Feet.			
1	57	2,682	16	766	\$886,172	57	2,788	17	2,018	\$2,007,044	
	9	1,584	7	2,323	74,711	9	1,614	.....	4,578	65,399
	66	4,266	28	3,069	960,883	66	4,352	18	1,211	2,072,443	
2	48	3,881	8	282	660,410	48	3,954	10	818	1,610,256	
	48	3,881	8	282	660,410	64	3,884	10	2,927	692,272	
						108	2,456	20	3,745	2,302,528	
3	97	2,567	18	657	665,501	97	3,594	24	5,159	697,296	
4	66	1,796	17	87	1,006,178	64	5,251	17	861	2,656,621	
5	47	4,738	18	4,963	292,000	45	1,856	13	215	579,950	
	47	4,738	18	4,963	292,000	21	5,159	1	1,700	226,702	
						67	1,635	14	1,915	806,662	
6	66	475	10	4,806	910,620	66	484	11	646	676,033	
	8	1,066	1	5,146	64,620	8	2,067	2	1,474	182,725	
	74	2,581	12	4,571	975,240	74	2,571	13	2,120	806,768	
7	40	5,059	8	865	559,965	40	5,154	7	5,149	1,157,745	
8	72	2,301	11	4,288	1,065,674	72	3,363	11	4,315	2,918,825	
	40	450	3	2,578	259,858	40	560	8	2,114	469,885	
	112	2,751	15	1,436	1,845,032	112	3,923	15	1,049	3,406,660	
9	66	3,585	17	2,758	849,491	66	3,648	17	2,806	1,118,098	
	35	1,164	1	4,670	98,109	35	2,572	4	4,143	84,013	
	108	4,749	19	2,048	447,600	104	840	22	1,571	1,202,111	
10	45	4,779	19	1,811	696,683	45	4,724	33	3,691	1,406,905	
	28	3,274	3	3,485	186,867	28	3,386	1	2,206	169,042	
	74	2,673	19	5,296	833,550	74	2,680	35	517	1,575,947	
11	16	284	1	3,485	166,510	16	269	1	3,551	127,908	
12	27	8,945	1	1,622	71,050	27	4,019	.....	4,962	365,149
13	218	3,845	82	501	2,223,338	220	2,851	77	812	6,789,453	
	46	772	33	4,252	791,738	46	785	33	4,078	2,291,755	
	50	2,778	24	4,896	263,966	50	2,830	24	4,482	1,288,669	
	816	2,015	140	3,769	3,269,062	321	3,228	1	.....	30,894
							3,814	136	3,992	10,400,771	
14	78	3,266	33	2,487	1,189,520	78	3,325	52	3,142	3,112,088	
15	43	.....	.....	.....	201,678	42	1,614	1	1,883	187,832
	43	.....	.....	.....	201,678	92	3,551	14	2,319	968,400
						134	5,165	15	4,202	1,105,752	
16	58	3,633	17	285	675,503	58	3,712	19	4,433	1,611,892	
	8	3,471	.....	3,854	42,685	15	4,578	1	1,894	183,000
	67	1,729	17	4,189	718,188	74	2,905	21	947	1,744,892	
17	100	3,638	12	2,461	802,457	100	2,959	12	1,436	1,569,225	
	65	2,236	9	388	974,569	64	3,453	9	393	2,451,066	
	166	566	21	2,849	1,777,026	164	3,422	21	1,829	4,020,291	
18	.....	4,856	.....	.....	2,573	.....	4,439	.....	484	6,809
19	48	2,271	.....	.....	63,925	48	2,313	8	5,235	735,406

COMPARATIVE STATEMENT SHOWING ASSESSED VALUE

COUNTIES.	NAME OF RAILROAD.	YEAR 1904.				Aggregate equalized valuation Rd. track as return'd by County Board.	
		LENGTH OF TRACK.					
		Main track.		Side track.			
		Miles	Feet.	Miles	Feet.		
20	Pacific.....	Northern Pacific Ry.	30	2,608	4	4,309	\$183,462
		Ilwaco Ry. & Nav. Co.	15	1,473		4,646	49,278
		Total.....	45	4,081	5	8,575	232,735
21	Pierce.....	Northern Pacific Ry.	125	1,916	85	2,597	1,181,878
		Tacoma Eastern R. R.	42	1,740	15	486	283,024
		Total.....	167	3,656	100	3,083	1,864,897
22	Skagit.....	Northern Pacific Ry.	28	3,765	6	681	179,638
		Great Northern Ry.	84	3,903	37	4,691	398,186
		Total.....	113	2,288	43	5,372	577,772
23	Skamania.....	Oregon Ry. & Nav. Co.	2	2,640			3,000
		Spk'ne, Portl'd & Se'tle Ry.	2	2,640			3,000
24	Snohomish.....	Northern Pacific Ry.	123	3,131	24	4,002	759,715
		Great Northern Ry.	92	1,087	28	85	682,379
		Marysville & North. Ry. Co.	215	4,218	52	4,037	1,442,094
25	Spokane	Northern Pacific Ry.	98	3,819	31	3,532	759,785
		Great Northern Ry.	79	2,507	28	2,770	661,780
		Oregon Ry. & Nav. Co.	51	1,639	10	2,891	882,395
		Spokane International Ry.	229	2,585	70	3,813	1,753,910
26	Stevens.....	Great Northern Ry.	135	5,028	18	810	848,705
		Idaho, Wash. & North. Ry.	135	5,028	18	810	848,705
27	Thurston.....	Northern Pacific Ry.	81	4,947	12	101	576,639
28	Walla Walla..	Oregon Ry. & Nav. Co.	150	2,640	16	4,224	1,080,007
		Northern Pacific Ry.	120	4,198	18	5,069	843,614
		Total.....	271	1,458	30	3,913	1,923,621
29	Whatcom	Northern Pacific Ry.	51	4,425	8	3,295	823,046
		Great Northern Ry.	81	2,027	10	4,170	217,768
		Bellingham Bay & B. C. Ry.	49	2,628	14	4,187	234,458
		Total.....	132	3,700	34	892	775,267
30	Whitman	Northern Pacific Ry.	85	1,294	13	2,968	524,020
		Oregon Ry. & Nav. Co.	194	4,752	17	3,221	1,169,110
		Wash., Idaho & Mont. R. R.	280	668	31	809	1,696,130
31	Yakima	Northern Pacific Ry.	99	1,426	20	1,019	970,745
		North Yakima & Valley Ry.	99	1,426	20	1,019	970,745
		Total.....	99	1,426	20	1,019	970,745
	Total operating property.....	3,133	5,023	728	4,249	21,508,829	
	Total equipment.....					6,720,090	
	GRAND TOTAL.....	3,133	5,023	728	4,249	28,228,919	

OF RAILROADS FOR YEARS 1904, 1906 AND 1908 — *Continued.*

YEAR 1906.						YEAR 1908.					
LENGTH OF TRACK.				Aggregate equalized valuation Rd. track as return'd by County Board.	LENGTH OF TRACK.				Aggregate valuation Rd. track as re- vis'd, correct'd and equalized by State Board of Equalization.		
Main track.		Side track.			Main track.		Side track.				
Miles.	Feet.	Miles.	Feet.		Miles.	Feet.	Miles.	Feet.			
20	30	2,608	4	2,083	\$247,299	30	2,658	6	2,125	\$281,448	20
	15	1,374		4,224	65,388	15	1,399		3,734	66,117	
	45	3,982	5	877	312,687	45	4,057	7	479	347,560	
21	121	4,921	90	3,522	1,542,416	121	1,888	105	1,458	3,352,220	21
	60	658	13	4,224	813,544	74	4,589	16	1,948	557,641	
	182	199	104	2,370	1,855,960	196	597	121	3,406	3,909,861	
22	28	3,765	6	3,907	317,308	28	3,886	8	4,347	719,148	22
	81	325	30	4,340	598,820	81	231	31	59	1,208,212	
	109	4,090	37	2,867	911,128	109	4,067	39	4,406	1,927,360	
23	2	2,640			12,500	2	2,690			27,907	23
						19	22	1	2,313	301,474	
	2	2,640			12,500	21	2,712	1	2,313	329,381	
24	124	687	29	3,987	1,598,940	124	807	81	2,755	2,983,147	24
	91	3,021	29	3,469	2,258,230	91	3,287	29	2,336	4,258,348	
						17	1,345			35,798	
	216	3,708	59	2,076	8,852,170	233	59	60	5,090	7,227,288	
25	98	4,937	89	1,099	1,205,915	97	3,486	41	4,175	3,163,635	25
	75	506	35	625	1,078,570	75	613	37	1,673	3,351,746	
	51	3,227	15		557,195	51	8,369	15	1,453	838,997	
						18	2,690	4	430	137,352	
	225	3,292	89	1,724	2,841,680	242	4,798	98	2,361	7,491,730	
26	136	278	18	5,288	1,524,103	136	495	19	102	1,716,884	26
						9	3,615	1	716	51,086	
	136	278	18	5,288	1,524,103	145	4,110	20	818	1,767,970	
27	81	5,817	12	1,842	779,271	82	43	15	1,684	1,335,397	27
28	136	4,276	18	3,432	1,525,810	136	3,658	18	3,396	1,810,810	28
	126	4,884	14	5,375	877,340	126	2,136	21	172	1,592,804	
	263	3,780	33	3,427	2,408,150	263	414	39	3,508	3,403,614	
29	51	3,670	8	228	431,944	51	3,847	9	2,652	1,811,585	29
	31	1,487	10	1,618	362,981	31	1,512	10	1,646	1,275,929	
	49	2,577	14	4,187	198,867	49	2,529	17	3,874	876,010	
	182	2,354	33	658	993,795	131	2,508	37	2,792	2,963,524	
30	85	1,019	13	3,501	763,385	85	1,248	12	4,815	795,889	30
	194	4,598	20	2,640	1,775,930	264	5,111	21	215	2,141,828	
						3	737	2	2,652	25,236	
	280	237	34	761	2,589,315	353	1,716	36	2,302	2,962,953	
31	69	4,224	19	59	985,245	75	3,798	27	2,550	2,747,480	31
	2	2,640			3,300	14	3,228	1	3,766	38,480	
	72	1,484	19	59	938,545	90	1,646	29	936	2,785,960	
	3,239	3,239	829	3,234	34,122,215	3,595	3,744	956	1,049	74,760,379	
					9,987,280					9,858,963	
	3,239	3,239	829	3,234	\$44,109,495	3,595	3,744	956	1,049	\$84,619,342	

STREET RAILROADS.

As previously stated, the law which imposes upon the State Tax Commission the duty of assessing railroads includes within the term all street and electric railways.

The unit rule was adopted for the valuation of this class of property. In other words, the value of the plant or system was determined as a whole; no attempt being made to separately appraise tracks, rolling stock, franchises, etc.

In almost every instance it was found that the street railroad companies were engaged in electric lighting, and the sale of electric power for manufacturing and other purposes. The Whatcom Railway & Light Company, in addition to operating street railways was also engaged in the light and power business, and in the manufacture and sale of gas, in each instance, operating under franchises granted by the city of Bellingham. The Everett Railway, Light & Water Company, which owns and operates the street railroads in the city of Everett, was found to be engaged also in the light and power business, and to be the owners of and operating the water system which supplies the city of Everett with water. The Grays Harbor Railway & Light Company, operating electric railways in the cities of Aberdeen and Hoquiam, was found to be engaged in supplying electric light and power; and the Seattle Electric Company, in addition to its street railway system, operating in and adjacent to the city of Seattle, was found to be also engaged in supplying electric light and power.

Each of the concerns above named so conducts its business that the separate expense of maintaining, operating, and the general branches of business could not be ascertained. In some instances the receipts from the various departments were not segregated. In other words, their street railroad, electric light and power, and other public utilities are operated as a whole. This made it impossible to separately value and assess the street railways, and in each instance the Board of Tax Commissioners appraised all of the public service properties of the concern, applying the unit rule and assessing them as one concern and as one property.

The following table shows the actual market value of the operating property of the various street railway companies in the State, as found by the State Tax Commission, and the

valuation thereof, as equalized by the State Board of Equalization:

STREET RAILWAY VALUATIONS 1908.

COUNTIES.	NAME OF STREET RAILWAY.	LENGTH OF TRACK.				Actual or market value of street railways 1908.	Aggregate valuation St. Ry. as revised, corrected and eq'd by St. Bd. of Eq'l'z'n 1908.
		Main track.		Side tracks.			
		Ml.	Ft.	Ml.	Ft.		
Chehalis	Grays Harbor Ry. & Lt. Co. . .	9	4,304	1	4,304	\$795,627	\$165,256
King	Puget Sound Electric Co.	39	4,148	10	4,964	3,667,565	1,715,687
	Seattle Electric Co.	142	2,093	12	1,555	11,750,867	5,497,056
	Seattle Renton & So. Ry Co. . .	19	.....	.....	.....	566,733	265,117
Pierce.....	Puget Sound Electric Co.	7	884	4	5,089	742,306	314,219
	Pacific Traction Co.	16	452	.....	2,195	119,000	50,373
	Tacoma Ry. & Power Co.	91	1,589	16	1,350	3,623,107	1,585,778
Snohomish....	Everett Light & Water Co. . .	19	3,766	.....	1,237	1,980,016	910,195
Spokane	Sp'k'ne In'l'd Emp'e Ry. Co. . .	100	4,691	15	2,550	2,237,104	1,307,392
	Wash. Water Power Co.	98	5,348	2	1,157	1,596,086	824,219
Thurston.....	Olympia Light & Power Co. . .	3	3,411	1	904	219,600	76,530
Walla Walla..	Walla Walla Val'y Trac. Co. . .	12	1,679	.....	3,901	309,375	131,082
Whatoom	Whatoom Ry. & Light Co.	16	2,260	2	484	1,525,569	630,373
Whitman	Sp'k'ne In'l'd Emp'e Ry. Co. . .	67	1,651	9	3,685	1,492,712	523,248
Yakima.....	Yakima Valley Trans'n Co. . .	3	.....	.....	.....	29,855	10,000
Totals		642	3,898	78	996	\$30,520,545	\$13,961,527

TIMBER LANDS.

Timber and timber lands are among the most important and most valuable properties in the State. The Tax Commission early began an investigation into the methods employed in the assessment of this class of property, finding that the county assessors, without exception, lacked reliable information concerning the quality, character and value of the timber in their respective counties. Sheep, horses, hogs and cattle could be seen and counted; farm lands and city property easily inspected, with the result that they were all on the tax rolls at a fair proportion of their actual value and were assessed at a reasonably uniform ratio.

The average man, and the term includes county assessors, could be irretrievably lost on the ordinary section of forest land in western Washington. In the absence of estimates, or of any accurate information, the assessment of timber land was

of necessity the crudest kind of guesswork. The best and most valuable tracts were oft-times assessed at the same valuation as the poorest, and as a rule all timber land was placed upon the tax rolls at a valuation relatively much lower than the value of other classes of property.

The Commission at once began a campaign for a cruise, urging it upon the various boards of county commissioners, bringing every available argument and influence to bear. The efforts of the Commission in this direction have doubtless been largely instrumental in bringing about the complete cruise of the timber which has been made in each forested county in the State, except Chehalis.

These cruises for the most part have been under the supervision of careful and competent men of long experience in the work. They have furnished for the assessment of 1908, and will furnish for years to come, accurate and reliable information, enabling the county assessors to make a fair and honest appraisal of this class of property.

At the present time, the character, quantity and amount of standing timber in the various counties has not been tabulated; when this is done—and it is to be trusted that it will be done—it will furnish most interesting and valuable statistics as to the timber resources of the State of Washington.

Prior to 1908 only two classifications of land for assessment purposes were made; namely, improved and unimproved lands, timber lands being included with the unimproved. An attempt was made in 1908 to bring about a separate classification and assessment of timber lands, with the result that the returns of assessment show 5,731,532 acres of timber land in the State of Washington, which was returned by the county assessors for taxation at values ranging from an average of \$24.41 per acre, in Snohomish county, down to \$2.54 per acre in Lincoln county. This, of course, is not a fair comparison, as Lincoln county is in no sense of the word a timbered county. Among the western Washington timbered counties the valuations, as returned by the county assessors, range from \$8.21 in Mason county—the lowest—up to the figures given for Snohomish—the highest.

The average assessed valuation of timber lands in the State, as returned by the county assessors, is \$12.91 per acre, the

total assessed valuation \$73,989,440. A careful investigation conducted by the Tax Commission discloses the fact that even these low figures are an increase of 113 per cent. over the assessed valuations of timbered land for the preceding year.

An attempt to bring about a cruise of the timber lands in this State, in the first instance aroused a storm of protest from the large timber interests, and the further attempt to bring about their assessment at a reasonably fair valuation met with the most strenuous opposition. The fact that the immensely valuable timber lands are now upon the assessment rolls at an average value of \$12.91 per acre is convincing evidence to anyone at all familiar with conditions, that this insistence for a fair assessment has not been very largely successful.

When it is borne in mind that the immense timber areas of the State of Washington are largely owned by foreign corporations, not engaged in manufacture, who compel the manufacturers and mill men to pay an exorbitant price for stumpage; with the fact in mind that these concerns employ no labor; that they are engaged in stripping the State of Washington of its largest and most valuable natural resource, and that practically all of the money obtained from this source is taken from the State, and none of it employed in any enterprises or undertakings that go for the permanent upbuilding and development of our State, or toward the betterment of conditions here, it would seem that no good reason can be urged why this class of property should be so unusually well favored in the matter of taxation.

INHERITANCE TAXES.

The act imposing upon direct and collateral inheritances became effective June 13, 1901. During the first four years of its operation ending June 13, 1905, it produced \$53,175.35. The receipts from this source for the biennial period—from October 1, 1906, to September 30, 1908—were \$111,022.81, or more than twice as much during the past two years as in the first four years succeeding the enactment of the law. In other words, the inheritance tax is now yielding, in round numbers, \$55,000 per annum, or an annual revenue more than four times as large as the annual revenue obtained during the first four years of its existence. This increase can, in part,

be attributed to the increase in the number and value of estates probated, and partly to a better supervision of its collection.

Prior to the creation of the Tax Commission no one was directly charged with the supervision of the collection of this tax. The act creating the Tax Commission clothed it with supervisory powers, and in 1907 the inheritance tax statute was amended, considerably enlarging the powers of the Tax Commission, requiring the clerks of the Superior Courts to notify the Commission of all applications for letters of administration or probate of wills, and also requiring at least twenty days' notice of the time and place set for the appraisement of estate of decedent, to be served upon the Commission. This practice has put the Commission in close touch with all estates, and enables them to exercise a fairly successful supervisory power. It has been found, however, that there is a tendency to evade the full payment of the tax if possible.

In a great many quarters a feeling seems to exist that the appraisement of estates of decedents, for inheritance tax purposes, should follow the methods employed by county assessors in assessing property for general taxation, and the property appraised at a valuation very much below its true and fair market price.

The duties of the Tax Commission during the past year in connection with the assessment of public service corporations have employed so much time that it was found impossible to give inheritance tax matters the attention which they deserve. The greatest amount of labor connected with the assessment of public service concerns is in the inauguration of the new system, and in the future the work should be somewhat lightened, permitting the Commission to devote the amount of time to inheritance tax and escheat matters to which they are entitled. Efforts were made by the Commission to check up the probate records in every county in the State for the purpose of discovering and enforcing the payment of delinquent inheritance taxes. This constitutes a tremendous task and the labor has not yet been completed, but it should be continued until a complete check is made in all of the counties. The investigations that have already been made have demonstrated that it will amply justify the time and expense involved. As could well be expected in the administration of a law so recent as the act im-

posing the inheritance taxes, very many interesting legal questions have arisen. These have, in each instance, been tried out in the courts by members of the Tax Commission, and the practice is becoming fairly well settled, and judicial interpretation has been given to many of the most important provisions of the law. There are, however, a number of cases pending in which both questions of law and fact are involved, and a great many estates in process of settlement and in which the liability of the estate, or the amount of taxes due, have not yet been determined. In all there are 2,274 of these matters pending, distributed among the various counties of the State as follows:

Counties.	Number.		
Adams	45	Lewis	59
Asotin	13	Lincoln	63
Benton	13	Mason	12
Chehalis	47	Okanogan	10
Chelan	28	Pacific	17
Clallam	10	Pierce	242
Clarke	55	San Juan	3
Columbia	19	Skagit	59
Cowlitz	26	Skamania	9
Douglas	25	Snohomish	109
Ferry	7	Spokane	339
Franklin	13	Stevens	38
Garfield	13	Thurston	71
Island	5	Wahkiakum	3
Jefferson	12	Walla Walla	58
King	597	Whatcom	76
Kitsap	26	Whitman	40
Kittitas	33	Yakima	61
Klickitat	18		

2,274

Among other amendments to the amendments made to the law of 1907 was one imposing a tax of twenty-five per cent. upon all estates going to alien, collateral heirs not residing in the United States. In attempting to enforce this provision it has been found, in some instances, that it conflicts with the treaty relations existing between the United States and other countries. This, however, does not deprive the State of the right to impose the ordinary inheritance tax upon the estate, and the provision should not be interfered with.

Since the passage of the amendatory act of 1907, the Tax Commission has endeavored to keep in its office a record of every estate administered in the courts of this State; such records showing the name of decedent, date and place of death, name of the administrator, and the attorneys representing him, the date and place of the appraisement, the nature, extent, and value of the estate, the amount of debts and expenses of administration allowed by the court, the names and relationship of the heirs, devisees and legatees, with the amount or value of the estate going to each, and the amount of taxes due, and the amount paid.

The State Treasurer is required to issue duplicate receipts for all inheritance taxes received by him, one of which is filed in the office of the Tax Commission, where an account is kept with the treasurer, charging him with the amount of such collections, and keeping an accurate check upon his office.

An investigation and an extended correspondence with taxing officials, leads this Commission to the conclusion that we have one of the best, if not the best, and most effective inheritance tax system extant. The Commission has insisted upon receiving copies of the inventory and appraisement of all estates of decedents. This, however, is not provided for in the law, and we have to suggest that it would be the part of wisdom and would greatly facilitate the labors of the Commission if the law were amended so as to require a copy of the inventory and appraisement to be served on the Tax Commission, or some member thereof, and allowing the State thirty days after service in which to except to the appraisal. With this slight amendment, we believe that the law should be allowed to stand.

PAYMENT OF THE NORMAL SCHOOL WARRANTS.

In 1895 the Legislature passed an act providing for the erection of two normal school buildings, one at Cheney for \$60,000 and one at Whatcom (now Bellingham) for \$40,000. To raise the money necessary to pay for these buildings, a fund was created by section 1 of said act, which section is as follows:

"Section 1. There is hereby created a fund to be known as the 'State Normal School fund,' into which fund shall be paid all proceeds from the sales of lands granted to the State of Washington by the United States for State normal schools, and that no appropria-

tion for the erection of State normal school buildings shall be made from any other fund, except the fund derived from the sale of lands granted by the United States to the State of Washington for State normal schools."

Warrants to pay for said buildings were issued in the sum of \$108,797.07, bearing interest at 7 per cent., none of which have ever been paid. In 1903 a suit was brought against the State Treasurer to compel him to pay the interest on one of these warrants, and the Supreme Court, in declaring the aforesaid act unconstitutional, held that no money derived from the sale of lands donated for normal schools could be used, but that all sums arising from such sale should constitute a "permanent and irreducible fund." In concluding its decision the court says:

"This conclusion may work a hardship upon the holders of warrants issued under the act of 1895, who have in good faith given to the State value therefor; but the State in justice ought to, and no doubt will, make provision for the payment of the warrants thus issued."

The Legislature at each session since the above decision by our highest court, has been asked to pay these warrants, but the bill has always failed of passage. It seems to us that this is an honest obligation of the State. We have the school buildings and have been using them constantly since they were built, and, in justice and honesty, the people who expended the money for their erection, or their grantees, should be reimbursed. We have never heard a good argument used against the payment of this debt, and we believe none can be made.

CAPITOL BUILDING LAND GRANT.

We again call attention to the unbusinesslike manner in which the State is handling its Capitol Land Grant. In our first biennial report, at page 29, this matter was thoroughly discussed, and figures given which showed beyond controversy that something should be done to stop the waste of public money, by reason of interest payments. With the idea that some of the legislators may not be well informed on this subject, explanation of the transaction is again offered.

The Federal government in the enabling act donated to the State 132,000 acres of land, unconditionally, to be used for

the purpose of erecting a State Capitol building. These lands have all been selected and the selection approved, with the exception of twenty-seven acres, and are being sold as fast as applications are made for purchase.

In 1895 the Legislature appropriated \$930,000 for the erection of a Capitol building, and work commenced and proceeded so far as to erect a foundation, or basement story, when it was stopped by a political change in the State's management.

It must not be understood that the "fund" had \$930,000 when the appropriation was made, but that this sum was to be paid when sufficient of the lands granted should have been sold to pay the warrants issued, which warrants bore interest at the rate of 8 per cent. per annum.

Under this act \$95,433.48 in warrants were issued. In 1901 the Legislature passed another act providing for the purchase, from Thurston county, of the county court house, which should be enlarged and converted into a State Capitol building, and appropriated \$350,000 to be used in paying for the property acquired, and making the necessary improvements. Other appropriations to complete and furnish the building brought the total up to \$434,774. Interest has been paid in the sum of \$174,890, to-wit:

In 1903, \$40,000; in 1905, \$41,560; in 1907, \$46,665; and 1909, payment to be made, \$46,665. In 1907 an additional appropriation of \$30,000 was made for repairs. It will be seen that we have expended on Capitol buildings \$735,097.48, and the State has a building hardly adequate for present needs, and certainly inadequate in a few years for use as a Capitol building.

Upon the debt thus created, there has been paid from the sale of land \$41,494.90 principal, and \$31,982.85 interest. The last warrant redeemed was No. 206 for \$1,000, with interest amounting to \$1,083.33, making the warrant on November 16, 1908 (the date of its payment), \$2,083.33. Up to September 30, 1908, the State has sold 9,517.30 acres of the grant for \$72,715.60, and has sold timber amounting to \$16,006; so we have received into the Capitol fund, exclusive of forfeitures on contracts and leases, \$88,721.60. There is remaining in the possession of the State 122,455.70 acres of the original grant, situated as follows:

Chehalis	3,851.40 Acres
Clallam	27,103.09 Acres
Clarke	4,824.09 Acres
Cowlitz	2,078.00 Acres
Douglas	9,040.00 Acres
Jefferson	8,947.70 Acres
King	7,638.22 Acres
Kitsap	240.00 Acres
Lewis	11,011.64 Acres
Mason	5,549.03 Acres
Pacific	3,017.58 Acres
Pierce	10,431.78 Acres
Skagit	4,615.88 Acres
Skamania	4,713.22 Acres
Snohomish	200.00 Acres
Stevens	13,140.37 Acres
Wahkiakum	6,053.70 Acres
<hr/>	
Total	122,455.70 Acres

It was shown in our last report and is again emphasized that this magnificent body of land is gradually being eaten up by interest, and we desire most earnestly to call the attention of the Legislature to the fact, to the end that some remedial legislation may be enacted that will save to the State the enormous sums annually paid from the general fund for interest, and the land put to the uses for which it was intended. In our judgment, the first thing that should be done is to wipe out the \$53,938.58, upon which the State is paying 8 per cent., even though an appropriation from the general fund be necessary to do it. It would be a saving of money to take this course. If some plan could be devised by which the balance of the debt could be funded, it might be wise. Another plan would be to put up all the lands remaining in the grant, at public sale, after appraisement by the Board of Land Commissioners at a minimum price of \$10 per acre.

We believe that this plan should be adopted. The Capitol debt could be liquidated and almost enough money left to build a new Capitol.

In 1893 a plan was matured to sell the entire grant to a syndicate; said syndicate to build a Capitol building upon plans adopted by the State, and we are not at all certain that the State would not have been greatly benefited if the idea had been

consummated. An unfortunate change in the administration of the State affairs caused its failure. The State of Montana, however, adopted the idea, which has resulted in a good Capitol building, entirely adequate for her needs for many years to come, while the great and growing State of Washington has only a makeshift for temporary use, after having spent \$735,-097.48 to get it—almost enough to have erected a Capitol building commensurate with the progress and dignity of the State.

THE EXPENSE OF EDUCATION.

We present below for the consideration of the Legislature, a table showing the appropriations made during the last ten years for the higher educational institutions of the State. The people of Washington are justly proud of our schools, and judging by the amounts expended for their construction and maintenance, they should be as good as any enjoyed by any other State of the Union.

It will be admitted by all that our Legislatures have been generous, even lavish, in dealing with education, and it is most gratifying to know that such good returns have been received upon the money expended; but it does seem that better business methods in the expenditure of the public funds would bring even better results. Some comparisons may not be out of place, and may give to those interested some startling facts.

The "general fund" is the one from which is paid all the expenses of State government, except roads, military and common schools, and for the biennial period of 1907 and 1908 amounted to \$2,916,960. Of this amount, 48.43 per cent. was appropriated to the five institutions of higher education, or \$1,412,774. The institutions receiving this sum were the State University, State College at Pullman and the three Normal Schools. Almost as much was spent for these five schools as for the two Hospitals for the Insane, the Penitentiary, the State Training School, the Soldiers' Home, the State Institution for Feeble-Minded, the State School for the Deaf and Blind, and for all expenses of State government.

In the same biennial period there was raised by taxation by the State for all purposes—general, school, road and military—\$7,623,492, of which \$5,003,434 was expended for educational purposes, or 65.63 per cent.

We cannot give the amount raised in the various counties by special levies for school purposes, because we could not obtain the data; but in showing that of the \$7,623,492 raised by State taxes, \$5,003,434 was given to education, it is made evident that our schools have not been stinted, but have received very generous consideration.

The above figures do not include \$600,000 donated to the A.-Y.-P. Exposition for permanent buildings to be used by the State University after the exposition is over. Public money cannot be better invested than in education, but where complaints are so generally made against high taxes, it may be well to consider the amounts we are taxed to pay for our schools.

COMPARATIVE STATEMENT SHOWING AMOUNT OF STATE GENERAL TAX LEVIED FOR YEARS 1897 TO 1908, INCLUSIVE, TOGETHER WITH APPROPRIATION FOR THE VARIOUS STATE EDUCATIONAL INSTITUTIONS, AND THE PERCENTAGE OF APPROPRIATION TO TAX LEVIED.

YEAR.	Amount of State general tax levied.	Appropriation for State University.	Percent of appropriation to tax levy.	Appropriation for Agricultural College.	Percent of appropriation to tax levy.	Appropriation for Ellensburg Normal School.	Percent of appropriation to tax levy.	Appropriation for Cheney Normal School.	Percent of appropriation to tax levy.	Appropriation for Normal School.	Percent of appropriation to tax levy.	Percent of appropriation to tax levy.	Total appropriation for state schools.	Percent of appropriation to tax levy.
1897.....	\$337,940	\$80,500	.....	\$23,000	.....	\$27,825	.....	.....	.....	.....	.....	.....	\$137,825	.....
1898.....	544,789	.....	7.106	.....	2.560	38,500	2.456	.....	.....	.....	.....	.....	351,244	12.123
1899.....	572,829	173,494	.....	79,250	.....	.....	.....	\$26,500	.....	\$33,500	.....	.....	.....	.....
1900.....	522,662	.....	15.839	.....	7.236	40,000	3.515	.....	.....	.....	2.419	.....	.....	3.058
1901.....	572,400	270,000	.....	96,800	.....	.....	.....	45,000	.....	93,800	.....	.....	545,600	22.069
1902.....	574,067	.....	23.551	.....	8.443	.....	3.489	.....	.....	.....	8.925	.....	.....	8.182
1903.....	692,471	218,500	.....	155,000	.....	55,000	.....	72,000	.....	83,000	.....	.....	688,500	.....
1904.....	746,151	.....	15.188	.....	10.774	.....	3.823	.....	.....	.....	5.005	.....	.....	5.769
1905.....	821,356	298,690	.....	165,000	.....	55,000	.....	65,000	.....	80,000	.....	.....	683,690	.....
1906.....	954,379	.....	16.821	.....	9.292	.....	3.097	.....	.....	.....	3.660	.....	.....	4.505
1907.....	1,719,210	404,000	.....	555,754	.....	140,000	.....	180,000	.....	153,020	.....	.....	1,412,774	.....
1908.....	1,197,760	.....	13.850	.....	19.053	.....	4.799	.....	.....	.....	5.485	.....	.....	5.246
Totals..	\$9,566,004	\$1,445,184	15.203	\$1,080,804	11.370	\$356,325	3.748	\$368,500	3.876	\$448,320	4.716	.....	\$3,694,133	38.861

COUNTY ASSESSORS.

The County Assessor is the poorest paid of any county officer, considering the amount of work he has to do, and the burden of responsibility resting upon him.

It has been a matter of astonishment that such a number of good men have been willing to accept the office of County Assessor, but, at the same time, in a great many cases the small salary offered has resulted in the employment by the counties of some thoroughly incompetent and unworthy officials. Aside from the Judge of the Superior Court, the Assessor is the most important officer in the county, and yet he is paid the smallest salary.

Another thing that works against good in the office of County Assessors is the constitutional provision limiting county officers to two successive terms of two years each. Under this system, the State is conducting an official kindergarten for the education of county officers.

It requires at least four years for any county officer to familiarize himself with the duties of his office, to that extent that his services will be valuable to the people, and yet, under the aforesaid constitutional provision, just at the time when he has become useful and expert in his duties, he is forced out of office by operation of law, even though every voter would have him remain; and the education of a new officer begins.

This state of facts is against the best interests of the county and State to a larger degree in the case of the Assessor than of any other officer. He must fix the value of all the property—real and personal—within his county, and, to be able to do this accurately, he should know these values. Under the present law, however, just when he becomes conversant with values, he must go out of office and make way for someone who has no knowledge upon a subject that the people have for four years been paying the outgoing man to learn.

It is our opinion that the popular will is a sufficient safeguard, and that as long as a man makes a good officer he will be retained; while, on the other hand, incompetence will be rewarded by dismissal.

Under this plan ambition to accomplish results, learn values, and make a good officer will more often be the case than under the present plan.

We recommend that the salary of the Assessor be fixed at the same sum as is now paid the county auditor, and that a constitutional amendment be submitted allowing county officers to hold office as long as the people are willing for them to serve.

EXTENSION OF TAXES.

Under the provisions of the law as it now stands, the county assessor is required to complete his annual assessment, and to file the assessment rolls with the clerk of the county board of equalization on or before the first Monday in August of each year.

The county auditor is made the clerk of such board and is charged with the duty of making all changes and alterations ordered. The duty of computing all taxes, adding and balancing the tax rolls, etc., is also enjoined upon him; in other words, the tax rolls are taken out of the assessor's hands on the first Monday in August, after which time he has nothing more to do with them.

This plan is open to a number of objections: The assessor's force is thoroughly familiar with the rolls, and better qualified than the auditor to perform the duties attendant upon the equalization, and the subsequent correction of the rolls to conform with the changes made by order of the Board of Equalization. Then, too, the record of the testimony adduced before the board, concerning the character and valuation of property, and of the alterations and changes made, should be retained in the assessor's office as an assistance and guide to him in making the assessment of property the following year.

The preparation of the assessment rolls necessitates a force of competent clerks in the assessor's office, who, under the present system, are thrown out of employment for about four months in each year; while, on the other hand, the county auditor in order to perform the work of equalization, and to compute and extend the taxes upon the rolls, is compelled to employ a force of extra clerks for that special purpose, and for whom he has no use except during a few months; that the assessor's office assistants are either idle in his office or out of a job altogether. This plan results in a demoralization of the assessor's office, and compels its practical reorganization each year. It forces the auditor to employ men who are willing to accept temporary positions, and

this class is not always composed of the most competent and reliable.

Economy, efficiency and public interest seem to demand that this work should be in the assessor's hands. His office force then would be given employment throughout the entire year. The important work of computing the taxes would be in the hands of men familiar with the rolls and permanently employed in the work.

In some counties an arrangement has heretofore been made between the auditor and the assessor whereby the auditor employed men from the assessor's office to do this work. This plan is to be commended, but unfortunately it has not been universally employed. In numerous counties the auditor and assessor are of different political faith, and it is needless to say that an arrangement of this kind is not made.

We believe that the revenue law should be amended so as to make the county assessor clerk of the county board of equalization, and to place upon him the duty of extending the taxes upon the tax rolls.

THE RIGHT OF INHERITANCE SHOULD BE LIMITED.

That the right to take property by devise or descent is the creature of the law, and not a natural right, and the lawmaking power that confers the right may impose conditions or place restrictions upon it, is a rule of law laid down by the Supreme Court of the United States.

It is hard to assign any good reason for permitting remote and distant relatives, possessed of no natural, moral or legal right, to look to a decedent for support or assistance during his lifetime, to succeed to his property and effects upon his death. It is but just and proper that those near and dear to him and who, at least, had a moral claim upon him, should be permitted to inherit his estate.

Under the existing statutes of inheritance, however, persons whose relationship is so remote that they are unknown, and even unheard of by a person during his lifetime, are given his estate upon his death. In many cases this occurs even where there is room for a grave doubt as to whether any relationship exists at all. This condition of affairs results frequently in the practice of fraud upon the courts, in the dissipation of estates, in

long and tedious litigation, and, with the exception of the attorney who profits, or hopes to profit by the large contingent fees usually obtained in cases of this kind, it does not meet with general commendation or approval.

If an individual has remote relatives for whom he has an affection, and to whom he cares to contribute upon his death, they can be provided for by will, but no good reason can be assigned for their being permitted to inherit.

In many of the countries of Europe, this right has been curtailed, and we believe that the State of Washington would be but taking a step in the right direction, in limiting the right of inheritance to direct heirs, and to collateral heirs up to and including the third degree of collateral relationship. This would still permit the father and mother, husband, wife and all lineal descendants, brothers, sisters, uncles, aunts, nephews and nieces to inherit, cutting off all of a remoter degree of relationship.

NECESSITY FOR A PURCHASING AGENT.

It is a matter of common knowledge that the state is losing money every year because it is put in the position of a small buyer. Every department of the state government selects and buys its own supplies, and the result is, each department pays retail prices. We believe some one person or board should be designated by law as the purchasing agent of the state, through whose hands should go everything bought for state use. All the supplies for the state institutions are now purchased either by, or under the direction of the Board of Control, and it might be well to place the purchasing of all office supplies, furniture, etc., for the use of the different departments in the same hands. We believe it would be a saving to the state of thousands of dollars each year.

PUBLIC ACCOUNTING.

Every industrial business enterprise, of any considerable magnitude, demands a complete, accurate, uniform and simple system of accounting, so arranged that a complete check may be kept upon all receipts and disbursements, and upon the purchase and disposition of all property. These accounts, to meet modern business conditions and demands, must be so kept as to enable an intelligent analysis of the business of the concern and the

interests involved. If such methods are essential in the business affairs of private concerns, they are still more essential in the conduct of public affairs.

The act creating the Tax Commission charges it with the investigation of the receipts and disbursements of various public funds throughout the state. An attempt to comply with these provisions has been practically fruitless, owing to the lack of comprehensive and uniform methods in public account-keeping. In the compilation of the amount of taxes levied throughout the state for various purposes, the Commission found it necessary, in a number of instances, to either send the Secretary of the Commission, or to employ special assistants to go through the books of accounting officers, to obtain information which they were unable to furnish owing to the incomplete and faulty book-keeping methods employed.

The losses occurring in the disbursement of school district funds throughout the state, and the absence of any accurate check upon the management of school district affairs, and the disbursement of funds, was discussed in the first biennial report of the Commission, and the necessity for the establishment of a uniform system of accounting under competent supervision was pointed out. The evils existing in the management of school district affairs are largely repeated in the smaller incorporated towns and cities. In many counties the methods of account-keeping are obsolete, uncertain, and consequently unsafe. Many of the towns and cities throughout the state own and manage various public utilities such as electric lighting plants, water systems, etc., where the absence of modern business and book-keeping methods offer a constant invitation to dishonesty, favoritism, and fraud. As a rule, the various counties and municipalities throughout the state are compelled, from time to time, to employ the services of exceedingly expensive expert accountants in order to obtain that intimate information concerning the conduct of their public affairs which would be freely and completely furnished under a proper system of bookkeeping, and the publicity of public accounts.

Practically all of our public officers—state, city, county, municipal and district, are elective. County officers are limited by our constitution to two terms each, and, in consequence of this,

and of political conditions, there is a constant changing of the accounting forces. Many men are elected to positions of this kind, who are possessed of neither the training, experience, the knowledge of public affairs, or even the ability to devise and put into effect efficient and trustworthy business methods. It is needless to say what the results have been, and will continue to be under such conditions; the necessity for centralized and expert supervision is apparent.

A number of states have uniform accounting systems in force, with state supervision of all public accounts. That adopted by the State of Ohio has probably been more successful than any other, so far called to the attention of the Board. The Ohio law was enacted in 1904, and has been in force long enough to demonstrate its practicability and efficiency. The first report of the department of the supervision of public accounts disclosed, in round numbers, \$1,000,000 of illegal fees, misappropriations, etc., about half of which was recovered. In a recent letter to a member of this Commission, Governor Harris, of Ohio, in speaking of the bureau of uniform accounting in that state, says:

"The results of the operation of this department have amply justified its creation, and I believe it will continue to be a very important and helpful branch of the state government."

The County Auditors' Association, of Washington, at their last annual meeting, indorsed and recommended a bill to be submitted to the next legislature for the creation of a bureau of inspection and supervision of public offices, and establishing a uniform system of public accounting, auditing, and reporting under the administration of the state auditor. The bill proposed by the Auditors' Association is an almost verbatim copy of the Ohio law, except that Section IV. of the Ohio act has been omitted. This section,—in the opinion of this Commission,—is a very important one, and if the State of Washington is to borrow from Ohio, it should be included. It is as follows:

"Section 4. Separate accounts shall be kept for every public service industry which shall show the true and entire cost of the ownership and operation thereof, the amount collected annually by general or special taxation for service rendered to the public and the amount and character of the service rendered therefor, and the amount collected annually from private users, if any, for service rendered to them, and the amount and character of the service rendered therefor."

Section 8 of the act attempts to confer upon the Auditor of the State, and State Examiners, the power to compel the attendance of witnesses, the production of books and papers at any designated time and place, as well as the power to punish for the disobedience of subpoena, refusal to be sworn, or to answer as a witness, or to produce books or papers, which is conferred by law upon the courts. The Commission doubts if the power to compel the attendance of witnesses by attachment or otherwise, or the power to inflict punishment for disobedience of any of the provisions of the act, can be constitutionally delegated to non-judicial officers. Powers of this kind rest, peculiarly, with the courts; and we have to suggest that these provisions should be stricken from this section, and the attendance of witnesses compelled by attachment issued out of the Superior Court upon application thereto, and that punishment, in case of refusal of a witness to appear, or testify, or to produce books, papers and documents, etc., be left to the Superior Court upon proceedings instituted by the State Auditor or State Examiner. With these alterations, we indorse the Ohio law, as approved by the County Auditors' Association, and recommend its passage.

CONSTITUTIONAL AMENDMENTS.

The Legislature of the State of Washington at its 1907 session passed an act submitting to the qualified electors of the State, an amendment to Article VII of the Constitution, relating to the subject of revenue and taxation, which amendment was as follows:

"That at the general election to be held in this State on the Tuesday next succeeding the first Monday in November, 1908, there shall be submitted to the qualified electors of this State for their adoption and approval an amendment to Article VII of the constitution of the State of Washington, by striking from said Article VII all of Sections 1, 2, 3 and 4, and inserting in lieu thereof the following, to be known as Section 1: Section 1. The power of taxation shall never be surrendered, suspended or contracted away. Taxes shall be uniform upon the same class of subjects, and shall be levied and collected for public purposes. The property of the United States, and of the State, counties, school districts and other municipal corporations and personal property to the amount of three hundred dollars for each head of a family, liable to assessment and taxation under the provisions of the laws of this State, of which the individual is the actual and bona fide owner, shall be exempt from taxation."

The part of the constitution proposed to be stricken is as follows:

Article VII—Sections 1, 2, 3 and 4.

"Section 1. All property in the State not exempt under the laws of the United States, or under this constitution, shall be taxed in proportion to its value, to be ascertained as provided by law. The Legislature shall provide by law for an annual tax sufficient, with other sources of revenue, to defray the estimated ordinary expenses of the State for each fiscal year. And, for the purpose of paying the State debt, if there be any, the Legislature shall provide for levying a tax annually, sufficient to pay the annual interest and principal of such debt within twenty years from the final passage of the law creating the debt.

"Sec. 2. The Legislature shall provide by law a uniform and equal rate of assessment and taxation on all property in the State, according to its value in money, and shall prescribe such regulations by general law as shall secure a just valuation for taxation of all property, so that every person and corporation shall pay a tax in proportion to the value of his, her or its property: *Provided*, That a deduction of debts from credits may be authorized: *Provided further*, That the property of the United States and of the State, counties school districts and other municipal corporations, and such other property as the Legislature may by general laws provide, shall be exempt from taxation: *And provided further*, That the Legislature shall have power, by appropriate legislation, to exempt personal property to the amount of \$300 for each head of a family liable to assessment and taxation under the provisions of the laws of this State of which the individual is the actual bona fide owner.

"Sec. 3. The Legislature shall provide by general law for the assessing and levying of taxes on all corporation property as near as may be by the methods as are provided for the assessing and levying of taxes on individual property.

"Sec. 4. The power to tax corporations and corporate property shall not be surrendered or suspended by any contract or grant to which the State shall be a party."

The amendment was defeated at the polls by a large majority. We are not prepared to present to the Legislature all the reasons for the unfavorable vote, but we believe it came about because: (1) A great number of the people did not understand the purpose of the proposed change; (2) because the clergy of the State thought the change in the constitution might interfere with the exemption of church property; and (3) because the railroad interests being arrayed against it, the thousands of people in the State who were informed on the subject, and

voted for the amendment, were thus caught between the upper and nether millstone of special interests.

This Commission, having made a careful study of the system of taxation in operation in this State, is prepared to say that it is not a good one, and works against the best interest of the State at large. It is absolutely inflexible and impossible of just application or equal distribution. Its very inflexibility takes from certain classes of property all the burdens of taxation and puts a double burden on other classes. It protects certain interests at the expense of others, taking away from the poor to give to the rich.

Our system is what is known as the "general property tax," or the taxation of all property at the same rate. Only one-fourth of the states of the Union are still clinging to it (and some of these because of lack of education) and it has been tried and discarded by every civilized country in the world. Ours is a young, progressive and wide-awake community, unhampered by unreasonable precedents, unencumbered with obsolete opinions, and should be unfettered by too much constitutional restraint.

It is well enough to have an anchor out to windward in the way of constitutional protection, but to be bound down by iron-clad provisions in the way of constitutional legislation, so that the State is deprived of the benefit of the country's best thought and study on economic questions, seems very much like an ostrich sticking his head in the sand. It is unreasonable to say that we have a perfectly complete system of taxation, and it is almost as unreasonable to think that the system we have now will be adequate to the advancing needs of the State twenty years from now.

Upon our tax system depends very largely our movement forward or backward. Capital seeking investment and people contemplating residence in our State look first to the question of taxation, and the result of such an investigation should show us as far to the front as in other matters. An absolutely fair, just, equal and uniform system of taxation has not yet been devised, and probably will not be until the world has grown more honest and less avaricious, but it is just as true that great improvement can be and should be made in the system we now have.

The thought of the country is divided on the question of which system would be most beneficial, some of our ablest thinkers and students contending stoutly for one, and some for another; but it is a significant fact that should appeal very strongly to thinking legislators, that all economic authority condemns the general property tax system. Upon this idea they all agree. Are we then prepared to say that men who have devoted a lifetime of study to a great science, are not better equipped to deal with that scientific subject and to advise us upon it, than those who have given it little or no thought, study or consideration? Let us then deal with such questions as this free from personal ambition or private interest, trying to do that which will be for the benefit and welfare of the whole community, and the upbuilding and advancement of our State.

We are submitting another amendment for the consideration of the lawmakers, which, if adopted, will be a step in the right direction, and may for some years be adequate to the State's needs.

The principal reason for the last amendment was to provide a method for the taxation of intangible personal property, and it is to this subject that we again call the attention of the Legislature. It is the opinion of this Board that this class of property should be taxed and in such a manner that it would not seek concealment, or try to avoid the requirements of the law providing for the tax. Such a condition does not now, and never has existed in this State, so far as our observations and study demonstrate. Whenever an attempt is made to tax money or credits at the same rate as tangible property, the effort is marked by failure.

It stands to reason and is patent to everyone that a person will not pay to the State half of his income in taxes if it can possibly be avoided, and the ease of evasion is common knowledge. In some counties in the State where the tax rate is high, an owner of intangible personal property receiving 7 per cent. interest, would be called upon, if taxed at all, to pay from $3\frac{1}{2}$ to 4 per cent. in taxes. The result has been and always will be that there is no return made to the assessor on such property, and the assessor has no way to locate it.

The value of intangible personal property in the State probably exceeds by several million dollars the total value of all property now on the tax rolls, and if this property could be called upon in a fair and sensible manner to pay something to the support of government, we believe it would not hesitate or avoid doing so. What would be a fair and sensible method of taxing this property? We have concluded that the Pennsylvania system is the best so far devised; that is, by placing upon it a small specific tax of three or four dollars on every thousand of value. Capital would not avoid such a tax, and it would raise a sum sufficient, in the opinion of this Board, if it were devoted to the payment of the State school tax, to take care of this demand entirely, or such a great proportion of it that the small balance required would not be burdensome. The amount required for this purpose this year is \$2,479,970, and it does seem worth the while of the people to provide a method to raise this amount, without taxing the tangible property to pay it.

The last Legislature passed an act to the effect that money and certain credits should not be considered property for the purpose of taxation. The writer and one other member of the Board of Tax Commissioners opposed this measure because we believed at that time, and believe now, that *all* property, except church property and that devoted to charity, should pay something toward the expense of government, especially in view of the fact that this class of intangible personal property, more often than any other, invokes the attention and time of the courts.

The present proposed amendment will deal with the question of taxing intangible personal property at a lower or different rate than the one fixed for tangible property, and the separation of the sources of State and local revenue. It is entirely useless to argue that all property should be taxed at a uniform rate. It never has been and never will be done, for the very good reason that intangible personal property and money can be easily concealed and easily moved, so that instead of the same rate as on other property it pays nothing at all. We believe we can induce it to pay something if a fair and reasonable rate is established, and it is to this end we ask the aid of the Legislature and the people.

CLASSIFICATION OF PROPERTY AND THE SEPARATION OF THE SOURCES OF STATE AND LOCAL REVENUE.

The Supreme Court of the United States in the *Pacific Express Company vs. Seiber*, 142 U. S. 339, made the following statement:

"A system which imposes the same tax upon every species of property, irrespective of its nature or condition or class, will be destructive of the principles of uniformity and equality in taxation, and of the just adaptation of property to its burdens."

To such a system, however, the State of Washington is confined. At one time or another it has been in force in practically every civilized country in the world. Its inability to accomplish equality, uniformity and universality in taxation has been demonstrated to the satisfaction of the civilized world, and it has been gradually abandoned, until today it is retained, as a method of raising both State and local revenue, nowhere except in a few of the American states.

During recent years Tax Commissions have been created in nearly every state of the Union. In some states they have been charged with duties administrative, executive, and advisory; in other states their duties have been purely advisory. In many of the states these commissions have commended the services of the most able and distinguished men. With one exception, every such commission has condemned, in unmeasured terms the taxation of all property for both state and local purposes. The exception was a commission, or rather a legislative committee, in the State of Kansas, which a number of years ago reported that while the general property tax as applied in Kansas was unsatisfactory, and resulted in injustice and inequality between individuals, as well as localities, that possibly these evils were not the result of the system, but were owing to a lax administration, and they recommended drastic law and a further experiment with the general property tax. Every authority on economic subjects that has made the matter a subject of investigation, who has given public expression to his conclusions, likewise condemns it, and urges the separation of the sources of state and local revenue as the first step in the direction of substantial tax reform.

It may be urged that an unjust discrimination might result from the classification of property, and the taxation of different classes by different methods. This argument loses much of its force, however, when we face the conditions obtaining under the present system, which, as the Supreme Court has said, is destructive of the principles of uniformity and equality in taxation, and of the just adaptation of property to the burdens of taxation. As a matter of fact, the system to which we are confined always has resulted and always will result in the grossest inequalities, and in the rankest injustice in the distribution of the burdens of taxation. Opposition to the separation of the sources of State and local revenue can come only from those who confine themselves to theories, and take no account of the experience of other states and counties.

This is not a new nor novel idea, nor is it in the nature of an experiment. The sources of state and local revenue have been so long divorced, in many states, that the average taxpayer there does not know that at one time all property was taxed alike, and for both state and county purposes. The experience of the states where this condition obtains has been so happy that it is an object of wonder to any investigating person, inclined to profit by the experience of others, that any state still clings to the methods employed here.

The system to which we are confined takes no account of character, condition, locality, earnings, or taxpaying ability on any class of property. It disregards the fundamental principles of justice and equality in taxation, laid down by Adam Smith in his *Wealth of Nations*, years ago, and indorsed and approved by every authority since, viz.:

"It is the individual and not property that owes the duty of supporting the government."

It is the individual that holds the relation with the state in his ownership, use, and enjoyment of his property, and in all his relations with his fellow-men, and he should be compelled to contribute to the support of the government, which permits and protects him in these things, in exact accordance with his ability to do so. It matters not how the ability of the individual be measured, so long as the result be a correct one. It has been demonstrated that our system fails to apply the correct measure.

Under it taxes rest heaviest on those least able to pay and upon the common, everyday, and familiar forms of property. Under it, property complex in character, of great value, and often productive of an immense income, escapes either entirely, or with a very small tax as compared with everyday things.

The greatest inequalities exist between the assessments in the various counties of the state. The ratios vary, as shown by a careful investigation of this Commission, from an assessment of 10 per cent. of actual value, on certain classes of property in Chehalis county, to an assessment at its full market value on certain forms of property in Skamania. A number of counties have adopted a township organization which further complicates the situation and aggravates the evil.

It is impossible under our system to equitably distribute the burdens of state taxation, even if the apportionment of state taxes to the various counties is so fairly and equitably worked out that each county, as a unit, is compelled to pay a just and fair proportion of state taxes, as in the apportionment of the tax to the various individual taxpayers of the county, the person whose property is assessed at the highest ratio is compelled to bear the additional burden imposed by reason of the very low assessment on the property of others.

As before stated, a careful investigation discloses the fact that the assessment of property throughout the state varies from ten per cent. of its value on certain forms of property in certain localities, to fully a hundred per cent. on other forms of property in other localities. Everywhere the common things such as domestic animals, the ordinary home of the ordinary man, farm property and the things which are easily seen and inspected, the value of which is common knowledge, are the things which take the high valuation.

The experience of other states has proven that these conditions can be largely remedied by the classification of property, its taxation by different methods, and the separation of the sources of state and local revenue.

We indorse the method employed in Wisconsin, which is practically the method in force in Michigan. In those states the public service concerns, doing business of a general nature throughout the state, are assessed by a Central Board, their property is equalized by a State Board of Equalization at the same

proportion of its actual value as the other general property of the state. The average rate of taxation for all purposes, throughout the state, including county, municipal, road, school and other taxes, is ascertained. This average rate is levied upon the property of the public service concerns, the tax is paid into the state treasury and retained and is immediately available for state purposes. It simplifies account-keeping, it renders possible the application of the unit rule to the valuation of the property of public service corporations, doing away with the inequalities impossible to overcome under a system which compels the separate appraisement of every portion of a railroad, or other public service concerns which lies within the limits of each school district, road district and municipality throughout the state. It does not violate the requirement of uniformity and equality in taxation and it equalizes the burdens of state taxation.

In considering the effect of any system of taxation, the following problem must be solved:

Is the tax shifted? If so, to whom is it shifted, and on whom does the burden ultimately rest?

Modern civilization demands that the product of the world be laid at its door. A man living at a remote distance from a railroad, in proportion to wealth and ability, contributes equally to its support with the person living in close proximity. A man in Okanogan county, for instance, miles from the nearest railroad, is compelled to contribute to the support of the railroad in the way of freight charges on practically everything that he wears, consumes or uses: his clothing, groceries, farming implements, tools and machinery—all pay freight—and, he, in turn, attorns to the railroad for getting the product of his labors to its ultimate market; yet, he receives none of the benefits of taxation of railroads locally.

One school district may have miles of railroad within its borders, while another, equally populous and productive, may be entirely without railroads. The first district taxes the railroads to the limit, and has money to burn, while the other district, which possesses no railroad, is compelled to contribute a great deal more to the support of the railroad, can compel no contribution from it for the support of its local institutions.

Under such circumstances, if the public service concerns are taxed for state purposes only, and property local in its character

is taxed for local purposes only, an equalization is accomplished, which places all localities in exactly the same position.

Then, too, it is only fair that those things which compel a contribution from all the people, by reason of the field they occupy, and the power of monopoly they enjoy, should be taxed for the benefit of all the people; that those things which are purely local in character, and that derive their value and support from local conditions, should be taxed for local purposes only. There is a golden rule of taxation, "Never tax any desirable thing so as to drive it away, or prevent its coming to you."

The separation of the sources of the state and local revenue permits a local option in the selection and appraisalment of property for local taxation, and makes possible the application of the rule. It permits a locality to favor and encourage desirable and deserving industries, and no outside community can be heard to complain. It permits home rule in home affairs, and brings home government close to the people.

STATEMENT showing assessed ratio to actual value of live stock, other personal property, timber lands, other unimproved lands, improved lands, including improvements, town and city lots, including improvements, and total real and personal property, exclusive of railroad and telegraph.

COUNTY.	Live Stock.	All other Personal Property	Timber Lands.	Other Unimproved Lands.	Improv'd Lands Incl'ding Imp'mts.	Town & City Lots Incl'ding Imp'mts.	Total Real & Pers. Prop'ty Exclusive of R. R. & Tel.
	Assessed ratio to actual value.	Assessed ratio to actual value.	Assessed ratio to actual value.	Assessed ratio to actual value.	Assessed ratio to actual value.	Assessed ratio to actual value.	Assessed ratio to actual value.
Adams	40.	40.	.....	50.	40.	27.	39.51
Asotin	40.	40.	.....	50.	55.	50.	50.21
Benton	40.	40.	.....	50.	37.	39.	42.24
Chehalis	35.	20.	27.	22.	30.	20.	23.42
Chelan	47.7	30.	.....	40.	42.	50.	41.95
Challam	40.	40.	50.	55.	40.	50.	49.28
Clarke	38.4	42.	.....	48.	48.	32.	41.60
Columbia	46.5	35.	.....	55.	57.	50.	51.69
Cowlitz	40.	37.	40.	37.	42.	50.	39.98
Douglas	40.	40.	.....	50.	40.	40.	42.08
Ferry	60.	60.	.....	60.	60.	60.	60.00
Franklin	30.4	30.	.....	50.	30.	32.	33.48
Garfield	49.7	40.	.....	50.	45.	40.	44.68
Island	35.	35.	50.	30.	40.	40.	34.98
Jefferson	44.1	40.	40.	60.	60.	60.	45.96
King	35.	40.	48.	48.	48.	48.	46.78
Kitsap	40.	40.	35.	45.	60.	50.	45.88
Kittitas	50.	40.	45.	45.	42.	48.	43.94
Klickitat	42.4	35.	45.	45.	40.	40.	41.38
Lewis	45.	42.	45.	49.	49.	50.	46.01
Lincoln	49.	40.	39.	34.	40.	40.	40.16
Mason	40.	40.	25.	30.	40.	40.	28.20
Okanogan	60.	60.	.....	55.	55.	55.	57.33
Pacific	20.	34.	30.	27.	30.	34.	30.66
Pierce	34.9	35.	48.	46.	60.	42.	42.38
San Juan .....	.....	.....	.....	.....	.....	.....	41.00
Skagit	43.8	32.	25.	30.	28.5	29.5	28.38
Skamania	50.	50.	60.	100.	60.	60.	63.78
Snohomish	39.9	47.	48.	47.	45.	48.	47.16
Spokane	39.3	51.	51.	60.	60.	50.	51.64
Stevens	50.	40.	25.	40.	50.	50.	37.48
Thurston	44.8	40.	25.	50.	60.	40.	34.85
Wahkiakum	46.5	50.	35.	30.	60.	50.	38.62
Walla Walla	35.7	45.	.....	50.	39.	48.	42.37
Whitcomb	33.2	40.	42.	55.	40.	39.	41.32
Whitman	34.1	30.	.....	31.	30.	44.	31.58
Yakima	53.3	50.	.....	50.	45.	54.	48.78
Gen'l average	.....	.....	.....	.....	.....	.....	.....
State	41.28	39.28	37.91	47.61	42.45	45.78	48.1

**ESTIMATED REVENUES FROM SOURCES OTHER THAN DIRECT
TAXATION, FOR THE ENSUING FISCAL PERIOD
OF TWO YEARS.**

The amounts received in the State General Fund from miscellaneous sources for the one year, ending September 30th, 1908, were \$975,091.58, as shown in detail by the following schedule:

**Miscellaneous General Fund Collections, For Year Ending
September 30, 1908.**

Secretary of State, fees.....	\$190,973 15
Secretary of State, insurance department fees.....	194,908 60
Land Commissioner, fees and forfeitures.....	11,525 93
Clerk of Supreme Court, fees.....	9,459 35
Commissioner of Horticulture, fees.....	655 00
Dairy and Food Commissioner, fees and milk licenses.....	472 00
State Oil Inspector, fees.....	19,853 89
Governor, extradition fees.....	137 00
State Librarian, sale session laws.....	311 35
Sale of school supplies, by counties.....	600 32
State Veterinarian, fees.....	236 82
State University	674 30
Eastern Washington Hospital for Insane.....	8 00
Western Washington Hospital for Insane.....	171 55
Ellensburg Normal School.....	755 00
Bellingham Normal School.....	3,053 00
Cheney Normal School.....	1,307 70
State College	7,513 82
State Board of Health.....	60 00
Western Washington Experiment Station.....	15 45
Attorney General, refund of costs.....	81 53
Interest of Rosalia warrant.....	17 48
Interest on Walla Walla warrant.....	36 47
Klickitat county, fines.....	7 00
J. P. Craig, justice of the peace.....	12 50
J. W. Lowman, justice of the peace.....	7 50
King county, fines.....	100 00
Ferry county, requisition fee returned.....	41 50
Washington Liquor Company, certified copies.....	1 00
Superintendent of Public Instruction, fees.....	309 00
State Railway Commission, copies.....	47 95
Steamboat inspection by Labor Commissioner.....	785 00

Commission merchants' licenses.....	30 00
State Bank Examiner.....	6,658 80
Transfer from interest fund.....	795 00
Ten per cent. of county and municipal licenses; also State licenses issued	220,807 78
Sale and lease of tide lands.....	92,115 68
From harbor area fund.....	7,412 01
State penitentiary, sale jute fabrics, and brick.....	50,747 51
Grain inspection, fees.....	18,712 15
Fish Commissioner, fees and licenses.....	48,386 24
Notarial fees	8,525 00
Inheritance tax	56,927 80
From oyster fund licenses.....	2,154 30
State Hunting licenses and fines.....	2,656 00
Factory inspection, fees.....	12,415 00
Interest earned by deposit of general fund.....	2,609 10
<hr/>	
Total	\$975,091 53

It is safe to assume that there would be no falling off in the revenue from these sources, as a matter of fact, they are likely to be increased in amount rather than to be decreased; but, assuming that they will remain stationary, the indirect receipts in the general fund, during the ensuing fiscal period of two years, will amount to \$1,950,183.06.

TABLE SHOWING SCHOOL TAXES AND FUNDS RECEIVED
TAXES IMPOSED FOR ALL PURPOSES

COUNTIES.		SCHOOL TAX AND FUNDS RECEIVED IN EXCESS OF ALL STATE TAXES LEVIED.							
		1901	1902	1903	1904	1905	1906	1907	1908
1	Adams.....								
2	Asotin.....	\$1,051 11	\$1,898 00	\$5,663 64	\$7,536 18	\$6,205 57	\$2,048 25		\$5,187 91
3	Benton.....								
4	Chehalis.....								
5	Chelan.....				1,358 00	614 27			
6	Clallam.....								
7	Clarke.....	2,186 41	6,386 61	7,760 13	6,517 11	9,452 46	11,182 79		7 18
8	Columbia.....								
9	Cowlitz.....								
10	Douglas.....								
11	Ferry.....								
12	Franklin.....								
13	Garfield.....								
14	Island.....						526 81		431 24
15	Jefferson.....								
16	King.....								
17	Kitsap.....		1,873 86	5,781 15	8,479 16	8,299 28	14,376 36	11,873 98	11,636 43
18	Kittitas.....								
19	Klickitat.....								
20	Lewis.....		4,981 62	8,808 03	13,716 49	10,227 99	7,446 76		
21	Lincoln.....								
22	Mason.....								
23	Okanogan.....	322 56		2,714 49	3,248 79	3,765 51	2,766 52		839 63
24	Pacific.....								
25	Pierce.....								
26	San Juan.....	525 64		2,661 87	2,894 30	719 30	2,421 12		349 93
27	Skagit.....						8,416 78		
28	Skamania.....								
29	Snohomish.....			9,286 33	12,154 81	18,120 56			
30	Spokane.....								
31	Stevens.....			8,421 19	3,214 52	2,617 57	4,328 54		
32	Thurston.....						602 43		
33	Wahkiakum.....	191 64	345 35	476 44	123 33		115 15		
34	Walla Walla.....								
35	Whitcomb.....			6,839 44	6,458 40	6,899 65	15,563 04		
36	Whitman.....								
37	Yakima.....			27 01					
Total.....		\$4,277 36	\$14,985 44	\$53,439 72	\$65,696 14	\$66,422 16	\$69,794 55	\$11,873 98	\$18,452 32

BY COUNTIES FROM THE STATE AS COMPARED WITH STATE
FOR THE YEARS 1901 TO 1908, INCLUSIVE.

ALL STATE TAXES LEVIED IN EXCESS OF SCHOOL TAX
AND FUND RECEIVED.

	1901	1902	1903	1904	1905	1906	1907	1908	
1		\$19,774 31	\$12,400 04	\$12,883 06	\$18,836 07	\$41,413 46	\$62,502 27	\$54,587 34	1
2							3,434 02		2
3					1,670 81	19,422 61	27,339 85	25,945 77	3
4	\$22,892 59	20,621 33	12,869 35	10,610 87	18,172 43	15,906 56	32,662 83	75,531 81	4
5	4,912 33	2,983 14	60 90			483 24	6,811 17	19,609 89	5
6	3,429 89	3,226 87	3,969 81	2,294 06	1,956 38	3,211 67	9,815 33	13,982 49	6
7							595 50		7
8	5,966 34	14,452 12	10,670 94	8,891 87	12,278 25	12,642 40	23,528 49	11,185 87	8
9		7,432 66	4,107 91	2,920 75	3,989 73	3,110 45	13,146 12	19,197 56	9
10	10,187 03	22,928 60	17,393 67	17,973 27	24,281 01	34,173 10	52,274 21	41,661 09	10
11	9,396 50	2,380 89	1,735 62	3,630 97	4,873 79	3,893 39	4,563 40	3,771 88	11
12	6,427 58	12,972 77	5,022 39	5,129 10	5,868 35	9,223 41	21,105 67	25,146 85	12
13	2,147 61	5,077 26	5,965 01	6,022 23	8,954 13	10,508 91	16,909 16	9,254 06	13
14	3,445 16	4,470 82	2,464 26	1,104 09	2,289 19		214 66		14
15	2,462 87	6,275 44	228 48	265 14	401 15	145 43	7,623 85	8,859 79	15
16	148,259 67	213,303 68	216,103 71	235,527 21	254,302 21	476,961 30	762,911 49	545,406 31	16
17	2,177 11								17
18	1,281 07	11,849 01	2,526 64	4,914 44	6,641 79	2,875 49	14,024 57	24,579 10	18
19	1,908 11	5,192 71	3,679 42	3,823 28	3,365 91	1,604 43	11,771 86	12,755 29	19
20	3,241 50						7,002 62	23,411 00	20
21	20,601 28	38,681 62	32,918 42	33,832 58	45,129 54	63,413 56	91,261 92	60,331 00	21
22	1,963 60	1,845 08	440 82	505 20	1,902 74	2,209 86	6,644 15	11,042 33	22
23		407 72					4,479 04		23
24	4,085 05	3,274 02	2,132 60	3,861 62	6,956 81	6,709 45	13,547 44	27,806 33	24
25	68,534 50	76,000 30	39,749 06	43,374 64	53,497 06	57,461 08	149,072 41	174,915 16	25
26		08					40 33		26
27	5,807 97	1,788 60	2,505 17	497 40	2,047 20		3,280 65	29,888 11	27
28	39 43	1,265 73	712 86	2,217 12	1,866 51	1,486 90	9,333 63	10,644 55	28
29	13,895 90	6,209 29				1,802 15	36,284 21	35,309 64	29
30	77,336 37	106,188 22	80,418 23	74,100 75	74,086 91	61,156 08	142,892 39	127,565 25	30
31	3,213 34	5,089 23					8,483 33	128 71	31
32	8,038 93	14,714 49	2,284 69	2,158 77	7,301 75		9,906 65	13,889 75	32
33					1,299 56		1,322 81	2,370 55	33
34	24,667 74	43,537 47	5,657 47	35,450 52	40,180 11	49,736 56	77,507 51	51,934 15	34
35	2,523 72	4,004 97					11,740 44	5,533 70	35
36	22,838 80	52,227 55	29,515 40	24,513 80	31,058 54	56,068 55	93,058 06	46,137 09	36
37	17,154 14	13,609 72		222 60	2,023 56	12,447 04	46,145 09	42,620 87	37
	\$504,136 67	\$727,285 20	\$495,517 87	\$536,745 35	\$635,080 99	\$947,088 13	\$1,782,472 68	\$1,560,506 28	

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL
PAID BY PUBLIC SERVICE CORPORATIONS
PROPERTY IN THE STATE

COUNTY	PROPERTY	State general.	State military.	State highway.
1. Adams.....	Railway track and right of way...	\$1,844 45	\$108 04	\$255 89
	Railway rolling stock, etc.....	843 46	19 23	47 50
	Telegraph lines and property.....	23 82	1 33	3 29
	Telephone property.....	14 64		2 02
	All other real property.....	17,104 83	954 13	2,367 09
	All other personal property.....	2,846 33	158 72	394 05
2. Asotin.....	Telephone property.....	81 08		
	All other real property.....	4,267 76	246 70	592 06
	All other personal property.....	1,023 06	63 81	158 18
3. Benton.....	Railway track and right of way...	1,221 96	66 05	165 18
	Railway rolling stock, etc.....	264 67	14 31	35 77
	Telegraph and telephone property..	6 93	28	94
	All other real property.....	5,392 41	291 48	728 70
	All other personal property.....	946 48	51 15	127 89
4. Chehalis.....	Railway track and right of way...	1,276 74	66 54	172 96
	Railway rolling stock, etc.....	333 72	20 58	52 00
	Telegraph lines and property.....	25 10	1 48	3 44
	Street railways.....	98 51	5 78	18 49
	Express company property.....	1 23	08	17
	All other real property.....	17,732 73	952 04	2,403 24
	All other personal property.....	4,243 81	227 22	574 95
5. Chelan.....	Railway track and right of way...	2,016 36	109 81	302 45
	Railway rolling stock, etc.....	453 82	23 20	69 59
	Telegraph lines and property.....	33 60	1 68	5 03
	Telephone property.....	13 05	65	1 95
	All other real property.....	5,605 93	280 30	840 90
	All other personal property.....	1,296 10	64 80	194 41
6. Clallam.....	Telegraph lines and property.....	5 19	27	63
	Telephone property.....	8 04	42	98
	Express company property.....	19	01	01
	All other real property.....	6,902 31	361 16	842 72
	All other personal property.....	417 61	21 86	51 00
7. Clarke.....	Railway track and right of way...	547 84	28 82	72 07
	Railway rolling stock, etc.....	189 27	9 96	24 88
	Telegraph lines and property.....	47	02	46
	Telephone property.....	50 02	2 62	6 57
	All other real property.....	10,236 69	538 79	1,346 96
	All other personal property.....	1,507 17	79 34	196 84
8. Columbia.....	Railway track and right of way...	750 04	46 87	98 74
	Railway rolling stock, etc.....	225 77	14 11	28 22
	Telegraph lines and property.....	13 76	86	1 72
	Telephone property.....	16 00	1 60	3 20
	All other real property.....	9,447 13	590 45	1,180 90
	All other personal property.....	1,674 30	104 04	208 08
9. Cowlitz.....	Railway track and right of way...	727 52	61 19	18 60
	Railway rolling stock, etc.....	135 51	11 40	2 54
	Telegraph lines and property.....	6 15	52	12
	Telephone property.....	13 17	1 11	25
	All other real property.....	4,995 96	420 22	93 88
	All other personal property.....	580 39	48 76	10 78
10. Douglas.....	Railway track and right of way...	2,340 36	134 50	322 81
	Railway rolling stock, etc.....	569 04	32 71	78 49
	Telegraph lines and property.....	20 92	1 20	2 88
	Telephone property.....	48 62	2 79	6 71
	Street railway (tramway).....	7 66	44	1 06
	All other real property.....	13,074 05	751 39	1,903 32
	All other personal property.....	3,394 34	195 08	453 19

PURPOSES, STATE, COUNTY AND MUNICIPAL, THE AMOUNT
AND THE AMOUNT BORNE BY OTHER PROP-
FOR THE YEAR 1906.

	State school.	County general.	County road and bridge.	Other county funds.	City.	Road district.	
1	\$8,321 89 618 68 42 89 25 37 30,797 28 5,124 61	\$2,622 42 488 23 38 85 20 81 24,305 50 4,044 62	\$97 89 18 10 1 25 96 899 44 149 79	\$121 98 22 62 1 54 1 96 1,124 78 187 25	\$523 80 568 63 39 42 24 24 4,850 86 4,708 42	2,254 90 289 54 20 07 12 84 20,808 72 2,899 55	1
2	7,721 44 1,997 65	13,246 83 8,427 27	8,700 87 957 34	2,548 98 687 86	8,089 98 762 74	5,064 41 1,405 72	2
3	2,179 70 472 11 12 41 9,618 89 1,688 31	3,908 10 856 89 22 56 17,488 88 3,069 68	1,283 01 278 98 7 38 5,483 88 997 68	1,854 06 233 28 7 72 5,985 28 1,049 69	269 76 76 85 22 56 2,911 87 1,163 63	1,569 98 888 98 7,286 86 980 58	3
4	2,275 04 688 72 45 84 179 89 2 94 31,597 20 7,556 87	2,994 85 904 08 128 28 548 25 6 27 41,598 45 9,949 24	1,906 18 600 01 40 39 158 47 1 97 27,739 84 6,680 54	99 40 29 98 2 19 8 56 11 1,896 48 380 72	2,587 13 878 44 144 65 567 50 7 08 62,924 62 14,780 23	4,187 25 1,214 76 42 58 167 04 2 08 46,124 75 11,161 54	4
5	8,528 63 811 69 58 80 22 85 9,810 89 2,263 16	4,586 81 1,043 61 75 58 29 87 12,618 38 2,916 21	8,024 54 685 74 50 46 19 58 8,408 90 1,944 14	3,125 84 718 98 52 06 20 21 8,689 21 2,098 98	702 18 282 67 28 72 13 22 6,997 27 1,568 25	3,271 62 724 08 80 76 20 48 7,878 84 1,727 83	5
6	8 99 13 89 18 11,958 78 723 44	18 00 27 98 84 24,077 77 1,456 94	12 08 18 64 28 16,061 88 971 28	6 04 9 31 13 8,215 94 573 61	78 44 76 99 1 51 14,529 54 1,784 33	11 90 23,865 87 1,196 70	6
7	980 88 388 67 89 64 18,818 26 2,696 92	1,158 40 896 45 1 00 105 44 21,560 88 3,172 86	577 70 199 22 50 52 66 10,774 45 1,586 49	785 85 254 01 65 67 15 13,788 68 2,022 75	120 50 50 54 1 95 118 48 12,086 47 2,719 12	1,582 72 540 15 64 75 22,061 80 2,578 69	7
8	1,312 57 395 11 24 06 28 00 16,582 48 2,980 02	1,171 94 852 77 21 60 25 00 14,761 24 2,616 09	703 18 211 66 12 96 15 00 8,856 60 1,569 64	328 14 98 77 6 02 7 00 4,138 72 781 91	272 48 94 40 8 04 14 00 11,078 18 6,878 85	718 89 204 13 12 40 14 00 7,587 59 568 46	8
9	2,058 28 382 45 17 36 37 16 14,100 78 1,638 22	3,059 67 569 88 25 87 55 37 21,011 02 2,441 07	2,089 78 879 98 17 25 12 66 14,007 35 1,627 85	1,495 84 278 68 4 67 27 07 10,272 05 1,193 32	995 49 98 86 4 67 13 77 2,551 11 854 80	4,781 08 875 25 40 89 81 25 35,597 77 3,092 08	9
10	4,223 41 1,028 80 87 74 87 78 18 82 23,598 41 6,125 44	4,976 68 1,210 08 44 47 108 88 16 28 27,801 15 7,217 89	672 51 168 52 6 01 13 97 2 20 3,756 92 975 89	1,468 63 358 20 12 96 30 19 4 75 8,114 98 4,640 82	144 09 48 72 1 04 11 80 1,677 84 1,745 53	2,682 45 684 61 23 71 58 88 8 80 14,678 80 3,506 24	10

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL

COUNTY	PROPERTY	School district.	District special.	Total railway track and right of way.
1. Adams.....	Railway track and right of way...	\$6,027 95		\$17,173 66
	Railway rolling stock, etc.....	1,354 22		
	Telegraph lines and property.....	98 88		
	Telephone property.....	57 73		
	All other real property.....	55,886 04		
	All other personal property.....	11,214 49		
2. Asotin.....	Telephone property.....			
	All other real property.....	9,756 44		
	All other personal property.....	2,455 90		
3. Benton.....	Railway track and right of way...	4,964 68		17,042 42
	Railway rolling stock, etc.....	1,077 87		
	Telegraph and telephone property..	30 08		
	All other real property.....	20,606 87		
	All other personal property.....	8,796 97		
4. Chehalis.....	Railway track and right of way...	4,385 13		20,043 64
	Railway rolling stock, etc.....	1,412 51		
	Telegraph lines and property.....	111 89		
	Street railways.....	439 01		
	Express company property.....	5 47		
	All other real property.....	64,548 62		
	All other personal property.....	15,264 55		
5. Chelan.....	Railway track and right of way...	9,284 68		29,398 42
	Railway rolling stock, etc.....	2,188 86		
	Telegraph lines and property.....	162 05		
	Telephone property.....	66 55		
	All other real property.....	29,287 80		
	All other personal property.....	6,762 59		
6. Clallam.....	Telegraph lines and property.....	24 13		
	Telephone property.....	40 69		
	Express company property.....	46		
	All other real property.....	19,962 52		
	All other personal property.....	1,503 98		
7. Clarke.....	Railway track and right of way...	1,608 09		7,406 87
	Railway rolling stock, etc.....	557 59		
	Telegraph lines and property.....	1 75		
	Telephone property.....	167 62		
	All other real property.....	30,011 71		
	All other personal property.....	4,844 94		
8. Columbia.....	Railway track and right of way...	1,256 76		6,649 09
	Railway rolling stock, etc.....	899 80		
	Telegraph lines and property.....	23 21		
	Telephone property.....	42 38		
	All other real property.....	18,689 83		
	All other personal property.....	4,451 00		
9. Cowlitz.....	Railway track and right of way...	3,455 12		13,062 67
	Railway rolling stock, etc.....	662 44		
	Telegraph lines and property.....	30 42		
	Telephone property.....	77 57		
	All other real property.....	24,435 54		
	All other personal property.....	2,818 72		
10. Douglas.....	Railway track and right of way...	9,298 94		26,198 38
	Railway rolling stock, etc.....	2,265 79		
	Telegraph lines and property.....	88 16		
	Telephone property.....	198 55		
	Street railway (tramway).....	47 96		
	All other real property.....	54,476 08		
	All other personal property.....	14,796 04		

SECOND BIENNIAL REPORT

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PURPOSES, STATE, COUNTY AND MUNICIPAL. ETC.—CONTINUED.

	Total railway rolling stock.	Total tele- graph property.	Total tele- phone property.	Total street railway property.	Total express company property.	Total all other real property.	Total all other personal property.	Aggregate total.	
1	\$3,770 11	\$261 36	\$160 70			\$159,198 12	\$81,227 83	\$211,791 78	1
2			81 06			\$50,688 52	12,904 02	63,673 62	2
3	3,706 19		110 93			75,943 62	13,871 96	110,675 12	3
4	6,175 75	545 84		\$2,141 50	26 70	296,992 47	70,369 17	396,296 07	4
5	6,922 14	510 71	208 01			39,857 40	20,741 45	148,183 18	5
6		158 84	208 82		2 96	126,268 19	8,699 75	135,833 56	6
7	2,562 74	7 25	724 95			140,664 14	20,906 62	172,272 57	7
8	2,024 74	119 49	199 22			92,855 69	21,214 89	123,063 12	8
9	3,397 39	155 80	343 63			127,485 12	13,806 49	163,270 10	9
10	6,383 00	234 11	556 62	102 96		149,722 89	48,063 96	226,261 37	10

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL

COUNTY	PROPERTY	State general.	State military.	State highway.
11. Ferry.....	Railway track and right of way...	\$915 34	\$53 71	125 32
	Railway rolling stock, etc.....	238 59	14 00	32 67
	Telegraph and telephone property..	6 05	36	83
	All other real property.....	1,490 35	87 45	204 05
	All other personal property.....	984 50	57 77	134 79
12. Franklin.....	Railway track and right of way...	1,788 80	141 70	250 06
	Railway rolling stock, etc.....	440 08	34 96	61 69
	Telegraph lines and property.....	13 18	1 05	1 85
	Telephone property.....	98	07	13
	Express company property.....	25	02	04
	All other real property.....	3,359 75	265 90	471 00
	All other personal property.....	745 42	59 30	104 64
13. Garfield.....	Railway track and right of way...	299 74	16 84	42 10
	Railway rolling stock, etc.....	19 29	1 08	2 71
	Telegraph lines and property.....	78	04	11
	Telephone property.....	14 36	80	2 01
	All other real property.....	5,888 13	830 79	825 98
	All other personal property.....	1,451 60	81 57	208 89
14. Island.....	Telegraph and telephone property..	4 17	25	50
	All other real property.....	1,862 84	111 97	228 94
	All other personal property.....	265 17	15 94	31 88
15. Jefferson.....	Railway track and right of way...	175 48	9 93	.....
	Railway rolling stock, etc.....	8 21	46	.....
	Telegraph lines and property.....	9 77	55	.....
	Telephone property.....	4 99	28	.....
	Express company property.....	15	01	.....
	All other real property.....	5,618 78	818 04	.....
	All other personal property.....	734 58	41 59	.....
16. King.....	Railway track and right of way...	6,629 15	370 88	909 55
	Railway rolling stock, etc.....	2,161 44	120 90	296 56
	Telegraph lines and property.....	117 11	6 55	16 07
	Telephone property.....	1,244 05	69 59	170 69
	Street railway property.....	4,778 35	267 29	655 61
	Express company property.....	12 41	70	1 70
	All other real property.....	255,256 53	14,277 85	35,021 17
	All other personal property.....	26,686 80	1,492 77	3,661 50
17. Kitsap.....	Telegraph and telephone property..	16 18	92	2 15
	All other real property.....	3,844 19	214 65	507 37
	All other personal property.....	1,045 44	58 36	137 96
18. Kittitas.....	Railway track and right of way...	2,165 08	.....	.....
	Railway rolling stock, etc.....	588 32	.....	.....
	Telegraph lines and property.....	20 65	.....	.....
	Telephone property.....	32 33	.....	.....
	All other real property.....	8,202 49	.....	.....
	All other personal property.....	2,145 73	.....	.....
19. Klickitat.....	Railway track and right of way...	450 12	25 57	61 38
	Railway rolling stock, etc.....	35 28	2 00	4 81
	Telegraph and telephone property..	12 74	72	1 73
	All other real property.....	6,259 88	355 70	853 63
	All other personal property.....	1,499 40	85 20	204 47
20. Lewis.....	Railway track and right of way...	1,847 70	110 86	258 67
	Railway rolling stock, etc.....	458 07	27 48	64 13
	Telegraph lines and property.....	31 15	1 67	4 27
	Telephone property.....	40 70	2 44	5 70
	All other real property.....	14,996 98	899 82	2,099 57
	All other personal property.....	1,778 58	105 92	249 09

SECOND BIENNIAL REPORT

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PURPOSES, STATE, COUNTY AND MUNICIPAL, ETC.—CONTINUED.

	State school.	County general.	County road and bridge.	Other county funds.	City.	Road district.	
11	\$1,642 69 428 19 10 85 2,674 60 1,768 81	86,580 80 988 37 23 66 5,828 98 8,851 85	\$1,790 41 466 68 11 88 2,915 09 1,925 68	\$1,790 40 466 68 11 88 2,915 09 1,925 68	857 86 37 59 4 50 2,062 46 828 84	\$2,312 61 632 20 12 82 2,993 92 2,452 09	11
12	8,142 48 775 28 23 23 1 64 46 5,918 81 1,814 96	2,500 65 616 93 18 48 1 81 36 4,709 98 1,046 38	833 55 205 64 6 16 44 12 1,569 97 348 80	..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... .....	4,880 32 1,056 89 29 41 1 98 48 7,450 07 2,060 26	12
13	542 24 84 91 1 42 25 98 10,651 55 2,625 91	269 43 17 84 70 12 90 5,292 70 1,904 88	421 00 27 09 1 10 20 14 8,269 84 2,088 80	25 26 1 62 07 1 20 496 19 122 34	142 65 8 57 27 10 12 2,098 68 1,392 30	68 84 4 47 19 2 91 1,623 30 513 81	13
14	7 59 3,399 98 484 00	18 63 6,107 66 869 46	3 41 1,526 91 217 36	6 82 3,068 82 434 72	..... ..... .....	13 78 6,060 68 878 87	14
15	288 06 13 48 16 06 8 19 24 9,223 19 1,205 80	1,089 65 48 67 57 92 29 55 88 33,288 29 4,852 02	142 37 6 66 7 98 4 05 12 4,568 59 566 96	..... ..... ..... ..... ..... ..... .....	54 11 56 89 7 87 2 41 1 11 15,924 41 3,022 29	238 45 88 12 38 6 63 5,490 44 469 69	15
16	11,986 00 8,891 73 210 86 2,289 94 8,603 55 22 35 459,586 61 48,060 33	9,095 43 2,965 56 160 68 1,706 87 6,556 05 17 08 350,211 78 86,615 14	5,422 27 1,767 98 95 79 1,017 56 3,908 41 10 15 208,780 11 21,828 26	619 18 201 89 10 94 116 20 446 31 1 16 23,841 35 2,492 65	8,342 56 5,662 00 428 89 8,540 71 33,624 44 91 70 1,594,757 82 172,604 85	13,900 57 3,462 87 152 98 159 73 306 70 84,380 18 6,298 95	16
17	27 25 6,478 53 1,761 87	56 17 18,847 34 8,629 86	16 41 3,902 73 1,061 37	5 65 1,344 85 365 75	19 84 4,716 51 1,282 68	55 81 13,258 52 3,605 68	17
18	3,968 32 1,083 76 38 05 59 55 15,109 84 3,952 64	7,406 88 2,012 69 70 65 110 60 28,061 14 7,240 61	1,189 52 809 65 10 87 17 01 4,317 09 1,129 38	1,189 52 809 64 10 87 17 02 4,317 09 1,129 38	732 66 978 86 6 30 81 10 15,807 78 5,998 54	3,462 88 790 19 33 89 36 97 10,560 97 2,161 04	18
19	818 41 64 17 23 17 11,381 68 2,726 22	1,150 89 90 23 32 59 16,005 47 8,838 72	460 36 36 10 13 04 6,402 17 1,533 49	485 92 38 09 13 75 6,767 86 1,618 71	..... 8 80 38 00 2,207 79 962 22	..... 85 27 11 21 15,914 47 3,292 60	19
20	3,325 81 824 53 56 05 73 26 26,994 60 3,201 46	5,158 70 1,278 98 87 05 113 73 41,871 63 4,948 75	2,291 10 568 09 38 71 50 46 18,596 30 2,205 28	2,527 58 626 68 42 55 55 70 20,515 93 2,451 09	2,287 69 503 30 45 08 138 25 19,997 58 6,327 26	5,379 58 1,362 97 88 79 86 90 46,319 14 3,636 84	20

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL

COUNTY	PROPERTY	School district.	District special.	Total railway track and right of way.
11. Ferry.....	Railway track and right of way...	\$2,353 59		\$14,622 74
	Railway rolling stock, etc.....	608 79		
	Telegraph and telephone property..	14 41		
	All other real property.....	3,285 69		
	All other personal property.....	2,311 57		
12. Franklin.....	Railway track and right of way...	4,905 31		17,887 87
	Railway rolling stock, etc.....	1,189 89		
	Telegraph lines and property.....	86 24		
	Telephone property	2 72		
	Express company property.....	48		
	All other real property.....	4,472 89		
	All other personal property.....	2,560 69		
13. Garfield.....	Railway track and right of way...	557 88		2,385 48
	Railway rolling stock, etc.....	85 87		
	Telegraph lines and property.....	1 34		
	Telephone property	85 98		
	All other real property.....	12,227 54		
	All other personal property.....	3,686 13		
14. Island.....	Telegraph lines and property.....	18 50		
	All other real property.....	6,472 62		
	All other personal property.....	861 91		
15. Jefferson.....	Railway track and right of way...	338 08		2,286 07
	Railway rolling stock, etc.....	41 23		
	Telegraph lines and property.....	18 98		
	Telephone property	6 05		
	Express company property.....	78		
	All other real property.....	16,468 58		
	All other personal property.....	2,443 47		
16. King.....	Railway track and right of way...	23,307 98	2,178 78	82,707 25
	Railway rolling stock, etc.....	7,628 22		
	Telegraph lines and property.....	393 24		
	Telephone property	4,085 68		
	Street railway property.....	15,498 39		
	Express company property.....	39 30		
	All other real property.....	851,512 24	11,546 80	
	All other personal property.....	88,219 23		
17. Kitsap.....	Telegraph and telephone property..	61 38		
	All other real property.....	14,583 58		
	All other personal property.....	3,966 04		
18. Kittitas.....	Railway track and right of way...	5,211 70		25,246 56
	Railway rolling stock, etc.....	1,503 42		
	Telegraph lines and property.....	48 98		
	Telephone property	74 98		
	All other real property.....	25,095 36		
	All other personal property.....	6,559 83		
19. Klickitat.....	Railway track and right of way...			3,452 65
	Railway rolling stock, etc.....	90 25		
	Telegraph and telephone property..	33 57		
	All other real property.....	15,507 68		
	All other personal property.....	3,480 37		
20. Lewis.....	Railway track and right of way...	4,456 48		27,644 17
	Railway rolling stock, etc.....	1,139 44		
	Telegraph lines and property.....	72 99		
	Telephone property	107 78		
	All other real property.....	33,807 27		
	All other personal property.....	5,152 89		

PURPOSES, STATE, COUNTY AND MUNICIPAL, ETC.—CONTINUED.

	Total railway rolling stock.	Total tele- graph property.	Total tele- phone property.	Total street railway property.	Total express Co. property.	Total all other real property	Total all other personal property	Aggregate total.	
11	\$3,948 76	\$97 14				\$24,457 68	\$16,284 08	\$59,260 40	11
12	4,881 36	129 60	\$9 22		\$2 22	28,219 32	8,241 45	58,871 04	12
13	162 45	6 02	126 85			47,700 66	18,871 18	63,742 13	13
14			63 65			28,820 87	4,059 31	82,943 83	14
15	176 48	126 40	62 15		3 29	90,890 27	12,865 42	106,410 08	15
16	28,159 10	1,588 06	19,301 02	74,640 10	196 50	8,889,165 44	407,950 48	4,608,707 95	16
17			261 76			62,198 27	16,914 99	79,875 02	17
18	7,576 58	299 71	429 56			111,471 76	30,417 05	175,881 17	18
19	465 00		180 52			81,646 83	19,286 40	104,970 90	19
20	6,855 67	468 31	674 92			226,098 82	30,057 16	291,799 06	20

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL

COUNTY	PROPERTY	State general.	State military.	State highway.
21. Lincoln.....	Railway track and right of way...	\$3,296 16	183 98	460 74
	Railway rolling stock, etc.....	758 04	42 29	105 95
	Telegraph lines and property.....	28 33	1 51	8 26
	Telephone property.....	53 61	8 01	7 54
	All other real property.....	28,865 29	1,582 81	3,984 87
	All other personal property.....	5,776 65	322 27	807 27
22. Mason.....	Railway track and right of way...	318 76	18 94	41 08
	Telephone property.....	9 61	57	1 24
	All other real property.....	4,168 57	243 77	528 18
	All other personal property.....	674 89	40 09	86 87
23. Okanogan.....	Railway track and right of way...	112 50	6 39	14 70
	Telegraph and telephone property.....	22 78	1 29	2 97
	All other real property.....	1,977 24	112 34	258 39
	All other personal property.....	2,225 00	125 42	290 77
24. Pacific.....	Railway track and right of way...	750 45	46 90	98 79
	Railway rolling stock, etc.....	164 91	10 31	20 61
	Telegraph lines and property.....	3 86	24	48
	Telephone property.....	9 64	50	1 20
	All other real property.....	7,476 59	467 29	984 59
	All other personal property.....	1,013 92	63 37	126 75
25. Pierce.....	Railway track and right of way...	3,498 47	191 16	460 28
	Railway rolling stock, etc.....	1,188 20	64 33	156 32
	Telegraph lines and property.....	51 99	2 84	6 84
	Telephone property.....	385 59	21 07	50 73
	Street railway property.....	1,067 19	59 40	143 04
	Express company property.....	3 26	18	48
	All other real property.....	77,789 88	4,250 59	10,284 42
	All other personal property.....	11,348 01	620 08	1,498 00
26. San Juan.....	Telephone property.....	14 00	78	1 97
	All other real property.....	1,651 14	98 00	280 30
	All other personal property.....	471 42	26 56	65 74
27. Skagit.....	Railway track and right of way...	1,823 33	108 85	239 08
	Railway rolling stock, etc.....	459 53	27 20	60 13
	Telegraph lines and property.....	22 38	1 32	2 93
	Telephone property.....	39 10	2 31	5 12
	All other real property.....	12,835 81	779 52	1,617 41
	All other personal property.....	2,749 81	174 49	360 70
28. Skamania.....	Telephone property.....	4 74	24	59
	All other real property.....	1,570 15	78 51	196 27
	All other personal property.....	328 77	16 44	41 10
29. Snohomish.....	Railway track and right of way...	6,886 82	362 10	824 37
	Railway rolling stock, etc.....	1,114 44	63 63	144 85
	Telegraph lines and property.....	22 73	1 30	2 96
	Telephone property.....	106 25	6 07	13 82
	Street railway property.....	141 47	8 08	18 40
	Express company property.....	1 01	66	18
	All other real property.....	26,300 62	1,502 90	3,421 47
	All other personal property.....	6,757 84	386 22	879 27
30. Spokane.....	Railway track and right of way...	3,082 18	177 97	359 30
	Railway rolling stock, etc.....	1,302 87	76 47	154 38
	Telegraph lines and property.....	41 85	2 46	4 97
	Telephone property.....	267 82	15 72	31 75
	Street railway property.....	1,133 70	66 50	134 23
	Express company property.....	4 42	26	52
	All other real property.....	77,694 57	4,560 37	9,206 68
	All other personal property.....	9,234 92	542 08	1,064 40

PURPOSES, STATE, COUNTY AND MUNICIPAL, ETC.—CONTINUED.

	State school.	County general.	County road and bridge.	Other county funds.	City.	Road district.	
21	\$5,965 85 1,871 92 42 23 97 28 51,889 64 10,458 44	\$2,731 62 628 33 19 33 44 49 23,507 15 4,786 27	\$2,008 19 460 69 14 18 32 58 17,238 58 8,510 06	\$837 70 192 65 5 93 18 69 7,208 86 1,487 78	\$1,098 67 280 96 59 18 19,587 76 8,957 04	\$3,815 08 867 86 28 93 56 64 31,674 67 6,898 56	21
22	552 31 16 64 7,110 14 1,169 88	564 15 16 99 7,262 50 1,194 44	286 70 7 13 3,047 21 501 16	8 95 12 50 78 8 85	85 00 8 86 664 45 627 26	446 41 11 87 5,596 15 581 99	22
23	198 80 40 25 8,498 87 8,931 68	511 40 108 56 8,987 43 19,113 64	127 85 25 89 2,246 86 2,628 41	255 70 51 78 4,498 71 5,056 82	..... ..... ..... .....	319 63 64 73 5,617 14 6,311 02	23
24	1,422 73 312 64 7 81 18 26 14,174 86 1,922 25	625 88 137 42 3 21 8 08 6,280 48 844 95	1,250 75 274 84 6 42 16 04 12,460 98 1,689 92	2,876 43 522 22 12 20 30 49 23,676 05 8,210 81	208 84 197 25 1 74 24 28 5,019 68 2,444 86	3,014 66 548 17 15 19 27 54 28,558 51 2,903 18	24
25	6,248 43 2,120 49 92 78 688 18 1,940 21 6 82 138,825 02 20,251 85	5,383 27 1,828 01 79 99 598 22 1,672 60 5 02 119,676 73 17,458 47	2,162 91 731 21 31 99 237 29 669 04 2 00 47,870 69 6,983 39	1,980 19 655 56 28 69 212 74 599 82 1 80 42,918 56 6,260 98	9,089 24 4,401 87 146 03 2,678 51 6,411 13 25 95 469,977 33 72,705 68	5,219 62 1,872 12 76 96 109 11 633 88 39,720 07 4,281 97	25
26	25 33 2,982 50 851 49	60 12 7,086 44 2,023 20	7 51 885 80 232 91	8 02 357 86 102 19	..... ..... .....	30 10 3,548 22 1,011 56	26
27	3,209 43 806 83 39 39 68 83 21,718 62 4,840 24	4,191 77 1,056 49 51 44 89 90 28,316 56 6,388 68	3,516 42 886 14 43 15 75 42 23,791 56 5,303 28	865 14 218 32 10 64 18 58 6,109 07 1,322 43	389 40 347 86 16 94 29 60 11,982 94 6,801 02	4,781 17 1,124 49 54 76 95 68 28,695 12 4,287 70	27
28	8 29 2,747 75 576 34	18 96 6,280 58 1,315 06	9 48 3,140 29 657 53	13 03 4,317 90 904 11	..... ..... .....	14 22 4,710 44 986 30	28
29	11,259 89 1,979 48 40 38 188 80 251 38 1 80 46,733 57 12,008 76	2,889 13 507 65 10 36 48 44 64 50 46 11,991 16 3,081 54	7,108 40 1,248 14 25 47 119 10 168 48 1 18 29,481 56 7,576 59	17,450 33 3,064 19 62 58 292 60 389 69 2 79 72,426 65 18,614 86	4,380 06 945 77 18 36 335 72 688 00 4 92 63,994 71 20,387 03	20,167 04 3,397 03 74 82 160 38 51,474 23 10,408 01	29
30	5,496 88 2,361 93 76 05 485 50 2,053 40 8 12 140,851 62 16,748 55	7,891 06 3,390 64 109 18 696 94 2,947 80 11 51 202,200 90 24,026 58	842 32 331 85 10 68 68 21 288 50 1 13 19,719 97 2,352 51	3,257 16 1,899 54 45 09 287 68 1,216 77 4 75 83,461 49 9,931 31	20,147 40 8,656 95 278 76 1,779 48 7,525 04 29 23 319,561 57 48,561 74	7,715 80 2,246 36 104 53 667 30 2,823 33 11 02 40,830 48 1,520 77	30

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL

COUNTY	PROPERTY	School district.	District special.	Total railway track and right of way.
21. Lincoln.....	Railway track and right of way...	\$8,757 51		\$29,150 45
	Railway rolling stock, etc.....	2,058 78		
	Telegraph lines and property.....	62 10		
	Telephone property.....	168 63		
	All other real property.....	63,990 50		
	All other personal property.....	12,827 39		
22. Mason.....	Railway track and right of way...	768 42		2,986 67
	Telephone property.....	28 76		
	All other real property.....	10,768 20		
	All other personal property.....	1,706 77		
23. Okanogan....	Railway track and right of way...	396 75		1,948 72
	Telegraph and telephone property.....	77 77		
	All other real property.....	6,429 60		
	All other personal property.....	7,459 38		
24. Pacific.....	Railway track and right of way...	1,506 28		11,296 21
	Railway rolling stock, etc.....	380 11		
	Telegraph lines and property.....	7 26		
	Telephone property.....	30 80		
	All other real property.....	15,479 30		
	All other personal property.....	8,081 95		
25. Pierce.....	Railway track and right of way...	12,764 27	\$1,388 75	48,320 59
	Railway rolling stock, etc.....	4,422 20		
	Telegraph lines and property.....	174 90		
	Telephone property.....	1,587 17		
	Street railway property.....	4,599 08		
	Express company property.....	13 41		
	All other real property.....	322,225 08	1,994 16	
	All other personal property.....	46,124 06		
26. San Juan....	Telephone property.....	46 28		
	All other real property.....	5,445 93		
	All other personal property.....	1,564 81		
27. Skagit.....	Railway track and right of way...	8,272 78	284 29	28,131 61
	Railway rolling stock, etc.....	2,168 81		
	Telegraph lines and property.....	106 61		
	Telephone property.....	184 55		
	All other real property.....	48,385 02	44,495 28	
	All other personal property.....	13,255 54		
28. Skamania....	Telephone property.....			
	All other real property.....			
	All other personal property.....			
29. Snohomish...	Railway track and right of way...	24,430 47		95,208 61
	Railway rolling stock, etc.....	4,257 31		
	Telegraph lines and property.....	78 44		
	Telephone property.....	449 66		
	Street railway property.....	602 00		
	Express company property.....	4 30		
	All other real property.....	106,089 97	4,101 63	
	All other personal property.....	28,843 46		
30. Spokane.....	Railway track and right of way...	22,696 72		71,515 79
	Railway rolling stock, etc.....	9,378 37		
	Telegraph lines and property.....	302 01		
	Telephone property.....	1,927 80		
	Street railway property.....	8,153 85		
	Express company property.....	81 76		
	All other real property.....	285,762 28		
	All other personal property.....	28,677 94		

PURPOSES, STATE, COUNTY AND MUNICIPAL, ETC.—CONTINUED.

	Total railway rolling stock.	Total tele- graph property.	Total tele- phone property.	Total street railway property.	Total express company property.	Total all other real property.	Total all other personal property.	Aggregate Total.	
21	\$8,766 97	\$200 60	\$581 65			\$248,360 18	\$50,805 78	\$335,315 58	21
22			96 29			39,369 96	6,540 20	48,998 11	22
23			891 02			38,616 57	38,048 09	78,964 40	23
24	2,568 48	57 91	166 88			114,277 83	17,301 96	145,666 27	24
25	16,941 41	683 01	6,513 56	17,815 39	67 87	1,275,482 58	187,527 49	1,558,351 85	25
26			189 06			22,276 19	6,359 88	28,825 13	26
27	7,157 80	348 56	609 09			228,171 98	45,418 89	309,832 88	27
28			69 55			23,041 89	4,824 65	27,966 09	28
29	16,722 49	337 40	1,720 84	2,322 00	16 60	417,518 47	106,943 08	642,784 49	29
30	29,299 36	975 58	6,228 20	26,341 62	102 72	1,183,849 93	142,685 80	1,460,999 00	30

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL

COUNTY	PROPERTY	State general.	State military.	State highway.
31. Stevens.....	Railway track and right of way...	\$2,819 59	\$152 41	\$381 03
	Railway rolling stock, etc.....	682 54	36 89	92 24
	Telegraph lines and property.....	25 67	1 38	3 47
	Telephone property	47 96	2 59	6 48
	All other real property.....	7,774 18	420 23	1,060 56
	All other personal property.....	1,822 54	98 52	246 28
32. Thurston.....	Railway track and right of way...	1,368 40	78 25	184 69
	Railway rolling stock, etc.....	804 96	16 83	41 16
	Telegraph lines and property.....	24 00	1 28	3 24
	Telephone property	89 68	2 12	5 86
	Street railway property.....	90 75	4 85	12 25
	Express company property.....	77	04	10
	All other real property.....	8,699 25	465 71	1,174 20
	All other personal property.....	1,749 86	98 68	236 18
33. Wahkiakum.....	All other real property.....	1,770 90	160 99	241 49
	All other personal property.....	458 89	41 26	61 89
34. Walla Walla....	Railway track and right of way...	4,205 52	240 81	600 78
	Railway rolling stock, etc.....	636 55	36 37	90 93
	Telegraph lines and property.....	25 20	2 01	5 08
	Telephone property	87 10	2 12	5 30
	Express company property.....	1 28	07	18
	All other real property.....	26,149 19	1,494 25	3,735 61
	All other personal property.....	5,788 21	827 91	819 75
35. Whatcom.....	Railway track and right of way...	2,308 78	140 53	250 95
	Railway rolling stock, etc.....	548 69	33 40	59 64
	Telegraph lines and property.....	16 10	08	1 75
	Telephone property	181 10	7 98	14 25
	Street railway property.....	388 99	28 96	42 88
	Express company property.....	1 13	07	12
	All other real property.....	27,704 58	1,686 37	3,011 37
	All other personal property.....	7,573 51	461 00	823 21
36. Whitman.....	Railway track and right of way...	5,998 52	338 83	826 87
	Railway rolling stock, etc.....	2,281 62	124 80	307 88
	Telegraph lines and property.....	57 57	8 21	7 94
	Telephone property	164 22	9 15	22 66
	All other real property.....	37,278 57	2,076 08	5,142 28
	All other personal property.....	5,923 95	829 95	817 26
37. Yakima.....	Railway track and right of way...	1,647 28	95 22	209 48
	Railway rolling stock, etc.....	837 07	19 48	42 85
	Telegraph lines and property.....	11 93	68	1 50
	Telephone property	41 59	2 40	5 29
	All other real property.....	22,655 54	1,251 53	2,896 99
	All other personal property.....	3,908 45	215 68	499 99
Grand total.....		\$986,020 97	\$65,882 28	\$12,678 59

PURPOSES, STATE, COUNTY AND MUNICIPAL, ETC.—CONTINUED.

	State school.	County general.	County road and bridge.	Other county funds.	City.	Road district.	
31	\$4,968 58 1,202 74 45 28 84 52 18,690 90 8,211 67	\$9,144 63 2,218 64 83 25 155 50 25,213 56 5,910 97	\$3,048 21 787 88 27 75 51 83 8,404 52 1,970 38	\$5,395 31 1,306 15 49 13 91 85 14,875 66 3,487 21	\$163 13 48 31 2 16 19 63 3,730 65 1,392 96	\$4,930 29 1,190 55 44 69 70 08 11,399 37 2,304 45	31
32	2,628 48 586 79 46 09 76 22 174 82 1 48 16,711 28 3,861 20	1,982 59 480 70 38 89 56 04 128 16 1 09 12,286 94 2,471 33	779 27 173 67 13 67 22 60 51 68 44 4,964 41 996 49	2,384 56 581 43 41 81 69 16 158 14 1 35 15,160 50 3,049 29	655 88 186 96 150 31 248 67 438 94 4 84 17,529 90 5,730 12	4,985 76 1,082 00 5 25 22,808 01 2,892 89	32
33	3,219 88 825 26	7,244 61 1,856 84	3,219 88 825 26	.....	.....	5,896 17 1,545 74	33
34	7,449 76 1,127 60 62 36 65 72 2 26 46,821 44 10,164 83	7,209 45 1,091 23 60 35 68 60 2 19 44,827 19 9,896 92	2,408 15 368 74 20 11 21 20 78 14,942 40 3,278 99	1,922 53 290 99 16 09 16 96 59 12,111 90 2,683 18	48 60 12 17 32 345 79 299 32	4,656 34 678 30 88 75 22 54 19,319 57 2,351 84	34
35	8,852 68 796 79 28 88 190 88 572 14 1 64 40,281 87 10,998 06	2,459 30 584 47 17 15 139 65 419 68 1 20 29,511 40 8,067 45	3,764 23 894 60 26 25 218 75 642 37 1 84 45,170 52 12,348 12	1,776 71 422 25 12 39 100 89 303 21 86 21,320 48 5,828 31	2,200 82 492 92 21 20 596 70 2,497 40 5 88 95,837 96 21,964 61	6,894 37 1,665 30 45 24 148 54 14 70 48,256 38 11,767 84	35
36	10,808 24 4,022 46 103 76 296 09 67,185 08 10,677 84	8,987 72 3,346 47 86 38 246 26 55,894 37 8,883 38	5,185 84 1,912 27 49 33 140 72 31,389 64 5,076 22	2,585 90 962 83 24 88 70 85 16,081 60 2,555 88	2,900 48 1,269 94 16 66 208 49 28,818 24 15,644 15	4,689 32 1,720 67 46 77 113 50 27,801 02 2,707 20	36
37	2,982 74 600 10 20 99 74 04 40,200 91 6,985 20	5,427 51 1,110 41 39 10 137 04 74,286 74 12,814 88	2,880 47 487 10 17 05 60 10 82,686 42 5,639 07	161 86 33 40 1 15 4 08 2,222 68 388 20	582 08 151 17 61 60 216 36 38,218 15 10,081 35	2,192 67 438 11 22,602 68 2,974 99	37
	\$1,768,186 64	\$1,786,171 66	\$864,690 05	\$618,128 88	\$3,448,435 16	\$1,057,127 72	

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL

COUNTY	PROPERTY	School district.	District special.	Total railway track and right of way.
31. Stevens.....	Railway track and right of way...	\$10,426 15		\$41,429 83
	Railway rolling stock, etc.....	2,570 01		
	Telegraph lines and property.....	97 61		
	Telephone property.....	195 60		
	All other real property.....	27,941 85		
	All other personal property.....	6,614 09		
32. Thurston.....	Railway track and right of way...	4,691 11		19,638 49
	Railway rolling stock, etc.....	1,075 60		
	Telegraph lines and property.....	163 98		
	Telephone property.....	271 16		
	Street railway property.....	476 98		
	Express company property.....	5 28		
	All other real property.....	38,840 48		
	All other personal property.....	8,623 62		
33. Wabkiakum...	All other real property.....	8,501 94		
	All other personal property.....	760 18		
34. Walla Walla..	Railway track and right of way...	10,074 67		38,810 11
	Railway rolling stock, etc.....	1,442 85		
	Telegraph lines and property.....	87 08		
	Telephone property.....	169 17		
	Express company property.....	8 65		
	All other real property.....	61,985 19		
	All other personal property.....	15,099 89		
35. Whatcom'....	Railway track and right of way...	6,366 58		29,514 90
	Railway rolling stock, etc.....	1,519 39		
	Telegraph lines and property.....	41 15		
	Telephone property.....	406 48		
	Street railway property.....	1,177 20		
	Express company property.....	3 48		
	All other real property.....	78,701 28	898 99	
	All other personal property.....	22,402 82		
36. Whitman.....	Railway track and right of way...	14,402 89		56,659 11
	Railway rolling stock, etc.....	5,431 43		
	Telegraph lines and property.....	135 65		
	Telephone property.....	457 17		
	All other real property.....	86,768 91		
	All other personal property.....	18,616 14		
37. Yakima.....	Railway track and right of way...	6,475 16	187 22	22,291 69
	Railway rolling stock, etc.....	1,807 41		
	Telegraph lines and property.....	41 08		
	Telephone property.....	144 24		
	All other real property.....	81,221 46	4,284 30	
	All other personal property.....	14,066 80		
Grand total.....		\$3,281,468 19	\$71,856 20	\$815,612 17

PURPOSES, STATE, COUNTY AND MUNICIPAL, ETC.—CONTINUED.

	Total railway rolling stock.	Total tele- graph property.	Total tele- phone property.	Total street railway property.	Total express company property	Total all other real property.	Total all other personal property.	Aggregate total.	
31	\$10,080 95	\$380 34	\$726 04			\$114,500 38	\$27,059 02	\$194,176 06	31
32	4,427 69	478 27	791 00	\$1,541 80	15 89	183,626 38	29,204 66	189,718 13	32
33						25,255 76	6,870 82	31,626 06	33
34	5,770 23	327 80	408 71		10 95	231,282 63	50,600 84	327,155 67	34
35	7,017 45	206 50	1,944 72	6,087 50	16 17	386,841 20	102,224 48	588,851 96	35
36	21,329 87	582 06	1,729 02			358,980 74	71,231 97	510,462 76	36
37	4,527 10	196 08	685 14			322,527 85	57,489 01	407,715 87	37
	\$219,112 21	\$9,375 83	\$46,496 88	\$120,992 37	\$451 37	\$11,059,274 28	\$1,768,278 68	\$14,049,685 29	

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL
PAID BY PUBLIC SERVICE CORPORATIONS
PROPERTY IN THE STATE

COUNTY	PROPERTY	State general.	State military.	State highway.
1. Adams.....	Railway track and right of way...	\$3,247 52	\$217 32	\$542 42
	Railway rolling stock, etc.....	767 56	51 00	128 25
	Telegraph lines and property.....	54 18	3 60	9 05
	Telephone lines and property.....	34 72	2 31	5 80
	Express company property.....			
	Street railways.....			
	All other real property.....	30,140 52	2,010 63	5,037 87
	All other personal property.....	4,586 72	306 81	766 64
2. Asotin.....	Telephone property.....	16 00		
	All other real property.....	8,482 74	565 54	1,418 88
	All other personal property.....	1,684 72	114 05	285 14
3. Benton.....	Railway track and right of way...	3,339 16	222 80	556 52
	Railway rolling stock, etc.....	637 17	45 85	114 53
	Telegraph and telephone property..	59 78	3 99	9 97
	All other real property.....	11,169 11	745 23	1,861 53
	All other personal property.....	2,902 95	187 02	467 15
4. Chehalis.....	Railway track and right of way...	1,807 81	120 38	298 82
	Railway rolling stock, etc.....	668 36	44 47	110 28
	Telegraph lines and property.....	34 28	2 28	5 66
	Street railway property.....	185 70	9 02	22 42
	Express company property.....	2 33	15	38
	All other real property.....	30,470 48	2,028 71	5,027 78
	All other personal property.....	7,416 38	498 88	1,233 72
5. Chelan.....	Railway track and right of way...	3,261 35	296 50	592 99
	Railway rolling stock, etc.....	976 14	88 74	177 48
	Telegraph lines and property.....	48 16	4 37	8 75
	Telephone property.....	24 81	2 25	4 51
	All other real property.....	9,866 43	896 85	1,793 70
	All other personal property.....	2,112 52	192 05	384 10
6. Clallam.....	Telegraph lines and property.....	7 77	51	1 30
	Telephone property.....	13 07	85	2 17
	Express company property.....	26	01	04
	All other real property.....	10,815 89	712 68	1,802 65
	All other personal property.....	639 29	42 14	106 55
7. Clarke.....	Railway track and right of way...	1,047 24	87 33	180 45
	Railway rolling stock, etc.....	720 88	53 23	124 21
	Telegraph lines and property.....	1 84	14	30
	Telephone property.....	93 53	6 90	16 12
	All other real property.....	18,278 28	1,339 77	3,149 58
	All other personal property.....	2,837 65	209 57	488 87
8. Columbia.....	Railway track and right of way...	1,218 52	79 69	201 58
	Railway rolling stock, etc.....	440 77	28 82	72 99
	Telegraph lines and property.....	22 42	1 46	8 71
	Telephone property.....	26 02	1 70	4 30
	All other real property.....	14,187 13	927 60	2,346 27
	All other personal property.....	3,391 72	220 46	556 68
9. Cowlitz.....	Railway track and right of way...	2,135 61	154 04	350 10
	Railway rolling stock, etc.....	749 96	54 09	122 94
	Telegraph lines and property.....	17 52	1 26	2 87
	Telephone property.....	38 15	2 75	6 25
	All other real property.....	14,017 90	1,011 13	2,298 01
	All other personal property.....	1,457 28	105 18	235 91
10. Douglas.....	Railway track and right of way...	4,814 76	822 70	1,427 36
	Railway rolling stock, etc.....	1,423 36	243 22	523 69
	Telegraph and telephone property..	143 49	9 66	24 62
	All other real property.....	28,362 71	1,407 72	4,241 62
	All other personal property.....	5,690 35	235 00	891 88

**PURPOSES, STATE, COUNTY AND MUNICIPAL, THE AMOUNT
AND THE AMOUNT BORNE BY OTHER PROP-
FOR THE YEAR 1907.**

	State school.	County general.	County road and bridge.	Other county funds.	City.	Road district.	
1	\$3,247 52 768 04 54 22 84 78	\$2,753 79 651 18 45 97 29 45	100 88 23 77 1 68 1 07	\$126 91 29 71 2 10 1 34	\$712 79 881 44 62 22 39 86	\$2,792 03 457 56 32 30 20 69	1
	30,150 94 4,587 88	25,564 10 8,890 00	940 27 143 21	1,174 46 179 01	6,627 07 5,268 23	25,911 62 2,734 48	
2	16 00 8,475 99 1,689 81	28 00 14,810 33 2,956 94	10 00 5,564 05 1,110 29	2,423 78 488 88	4,284 10 846 50	6,701 40 1,824 24	2
3	8,339 16 687 17 59 78 11,169 11 2,802 96	8,728 81 787 86 66 78 12,472 50 2,470 04	2,798 61 575 52 50 07 9,354 28 2,347 53	1,116 66 230,22 20 08 3,741 73 939 00	292 55 95 92 38 70 4,378 58 1,848 08	2,866 53 585 36 39 42 8,630 67 1,864 81	3
4	1,820 48 678 03 34 50 136 64 2 34 30,633 91 7,468 37	2,284 57 844 61 43 29 171 40 2 93 38,506 16 9,372 87	2,610 93 965 25 49 48 195 92 3 85 44,007 06 10,711 25	32 68 12 07 62 2 42 04 550 10 181 91	2,462 89 1,524 77 185 43 784 89 12 56 74,291 24 17,176 99	4,094 17 1,272 27 99 00 392 00 6 71 57,079 13 13,991 04	4
5	8,261 35 976 14 48 16 24 81 9,865 43 2,112 52	7,908 25 2,866 60 116 79 60 18 23,916 24 5,120 99	3,963 14 1,183 20 58 88 30 06 11,958 11 2,560 61	4,447 80 1,331 10 65 67 33 84 13,452 86 2,880 69	570 86 209 08 20 26 16 64 6,982 62 2,507 18	4,517 11 1,320 85 57 77 24 65 9,455 18 1,160 67	5
6	7 77 18 07 26 10,815 89 639 29	25 48 42 67 84 35,882 23 2,091 42	12 04 20 20 40 16,768 84 991 20	5 42 9 11 19 7,717 96 514 01	78 81 60 83 2 50 14,818 77 1,763 25	23 17 85,076 15 1,763 43	6
7	1,047 24 720 88 1 84 98 53 18,278 28 2,887 65	1,288 92 887 21 2 28 115 12 22,496 80 8,492 50	806 57 554 52 1 42 71 95 14,060 13 2,182 88	870 02 596 88 1 51 76 70 15,184 92 2,360 56	825 02 877 10 4 74 154 13 12,796 60 3,053 81	1,748 04 897 10 77 08 32,061 12 3,909 06	7
8	1,218 52 440 77 22 42 26 02 14,187 13 3,391 72	1,218 52 440 77 22 42 26 02 14,187 13 3,391 72	708 17 254 29 12 98 15 00 8,184 70 1,945 24	514 23 186 48 9 43 11 00 6,003 54 1,416 51	291 54 122 75 3 88 43 51 10,391 75 5,431 83	917 04 263 64 20 88 14 61 10,946 17 1,996 88	8
9	2,135 61 749 96 17 52 38 15 14,017 90 1,467 28	4,201 19 1,475 82 34 46 75 05 27,576 20 2,866 81	2,100 60 787 66 17 23 87 58 13,788 09 1,483 40	126 04 44 26 1 04 2 25 827 28 86 00	670 00 109 73 5 20 8 45 2,787 32 1,369 50	5,813 27 827 95 57 81 125 08 43,820 42 4,653 15	9
10	4,828 25 96 69 143 89 28,442 15 7,037 96	7,700 91 2,276 58 229 49 45,364 44 9,101 39	1,348 68 398 71 40 20 7,944 73 1,598 98	1,789 61 514 34 51 87 10,248 72 2,066 15	186 79 65 86 20 66 2,062 51 1,982 85	3,850 11 1,133 26 111 44 22,907 65 3,768 50	10

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL

COUNTY	PROPERTY	School District.	District special.	Railway track and right of way.
1. Adams.....	Railway track and right of way...	\$3,643 90		\$17,385 03
	Railway rolling stock, etc.....	1,193 41		
	Telegraph lines and property.....	84 24		
	Telephone lines and property.....	53 97		
	Express company property.....			
	Street railways.....			
	All other real property.....	33,818 16		
	All other personal property.....	7,128 72		
2. Asotin.....	Telephone property.....	32 83		
	All other real property.....	17,145 29		
	All other personal property.....	3,442 42		
3. Benton.....	Railway track and right of way...	7,568 30		25,829 40
	Railway rolling stock, etc.....	1,593 48		
	Telegraph and telephone property.....	165 08		
	All other real property.....	28,186 13		
	All other personal property.....	6,922 96		
4. Chehalis.....	Railway track and right of way...	4,969 68		20,501 36
	Railway rolling stock, etc.....	2,100 61		
	Telegraph lines and property.....	222 59		
	Street railway property.....	881 32		
	Express company property.....	15 08		
	All other real property.....	89,752 84		
	All other personal property.....	21,011 18		
5. Chelan.....	Railway track and right of way...	10,858 25		39,165 10
	Railway rolling stock, etc.....	3,142 97		
	Telegraph lines and property.....	153 47		
	Telephone property.....	86 82		
	All other real property.....	37,258 36		
	All other personal property.....	8,218 16		
6. Chillum.....	Telegraph lines and property.....	24 10		
	Telephone property.....	44 00		
	Express company property.....	1 00		
	All other real property.....	21,694 97		
	All other personal property.....	1,789 42		
7. Clarke.....	Railway track and right of way...	1,997 82		9,892 65
	Railway rolling stock, etc.....	1,375 22		
	Telegraph lines and property.....	3 43		
	Telephone property.....	178 43		
	All other real property.....	89,288 26		
	All other personal property.....	5,208 42		
8. Columbia.....	Railway track and right of way...	1,795 08		8,157 89
	Railway rolling stock, etc.....	766 18		
	Telegraph lines and property.....	32 44		
	Telephone property.....	55 33		
	All other real property.....	24,469 51		
	All other personal property.....	7,890 63		
9. Cowlitz.....	Railway track and right of way...	4,419 75		22,106 21
	Railway rolling stock, etc.....	565 88		
	Telegraph lines and property.....	37 40		
	Telephone property.....	98 57		
	All other real property.....	27,271 08		
	All other personal property.....	5,008 02		
10. Douglas.....	Railway track and right of way...	10,839 98		37,559 35
	Railway rolling stock, etc.....	3,219 90		
	Telegraph and telephone property.....	290 90		
	All other real property.....	61,625 53		
	All other personal property.....	13,898 47		

SECOND BIENNIAL REPORT

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PURPOSES. STATE, COUNTY AND MUNICIPAL, ETC.—CONTINUED.

	Total railway rolling stock.	Total tele- graph property.	Total tele- phone property.	Total express Co. property.	Total street railway property.	Total all other real property.	Total all other personal property.	Aggregate total.	
1	\$4,951 91	\$349 56	\$228 94			\$161,875 64	\$29,591 20	\$213,877 28	1
2			102 83			69,807 10	13,944 94	83,854 87	2
3	5,882 58	518 58				94,708 97	22,312 50	146,746 98	3
4	8,215 72	677 18		\$45 87	2,681 28	872,397 41	89,047 04	498,565 81	4
5	11,772 25	581 78	806 59			125,439 78	27,249 49	204,516 99	5
6		162 65	229 14	5 50		155,606 08	10,280 00	166,283 32	6
7	6,887 26	17 50	888 54			176,933 24	26,580 97	221,115 16	7
8	3,007 87	151 54	228 51			105,830 98	29,132 34	146,503 58	8
9	5,437 75	191 81	427 18			147,415 28	18,670 48	194,248 71	9
10	9,694 11		1,066 12			212,607 78	46,251 42	307,178 78	10

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL

COUNTY	PROPERTY	State general.	State military.	State highway.
11. Ferry.....	Railway track and right of way...	\$1,433 22	\$100 46	\$208 99
	Railway rolling stock, etc.....	583 90	40 92	83 10
	Telegraph and telephone property..	8 02	56	1 14
	All other real property.....	2,642 70	185 24	376 14
	All other personal property.....	1,381 70	96 86	196 67
12. Franklin.....	Railway track and right of way...	2,904 88	18 62	46 55
	Railway rolling stock, etc.....	1,862 13	11 94	29 84
	Telegraph lines and property.....	11 52	07	18
	Telephone property	12 28	08	19
	Express company property.....	37	01	01
	All other real property.....	6,799 33	43 59	108 96
	All other personal property.....	1,708 58	10 92	27 30
13. Garfield.....	Railway track and right of way...	505 15	33 68	84 19
	Railway rolling stock, etc.....	76 26	5 08	12 71
	Telegraph lines and property.....	1 90	13	32
	Telephone property	24 30	1 62	4 05
	All other real property.....	9,986 27	685 75	1,664 39
	All other personal property.....	2,258 22	150 21	375 52
14. Island.....	Telephone lines and property.....	7 00	46	1 08
	All other real property.....	2,870 83	204 33	490 39
	All other personal property.....	417 60	29 76	71 45
15. Jefferson.....	Railway track and right of way...	246 49	16 64	34 78
	Railway rolling stock, etc.....	10 33	70	1 46
	Telegraph lines and property.....	18 72	98	1 98
	Telephone lines and property.....	56 86	3 77	7 83
	Express company property.....	35	02	05
	All other real property.....	9,547 40	644 30	1,347 18
	All other personal property.....	1,622 10	109 46	228 89
16. King.....	Railway track and right of way...	17,734 40	1,182 50	2,948 53
	Railway rolling stock, etc.....	4,971 28	331 48	826 53
	Telegraph lines and property.....	265 30	17 69	44 11
	Telephone lines and property.....	3,822 67	254 88	685 56
	Express company property.....	27 28	1 82	4 54
	Street railway property.....	19,672 88	1,811 75	3,270 82
	All other real property.....	420,999 60	28,071 53	69,995 58
	All other personal property.....	66,046 44	4,408 88	10,980 90
17. Kitsap.....	Telegraph and telephone lines and property	26 83	1 78	4 44
	All other real property.....	6,256 81	417 12	1,040 77
	All other personal property.....	1,683 78	112 26	280 11
18. Kittitas.....	Railway track and right of way...	3,378 08	229 46	573 65
	Railway rolling stock, etc.....	1,141 84	77 67	194 19
	Telegraph lines and property.....	33 46	2 28	5 69
	Telephone lines and property.....	50 02	3 40	8 51
	All other real property.....	14,004 64	952 69	2,381 74
	All other personal property.....	3,777 03	256 95	642 35
19. Klickitat.....	Railway track and right of way...	1,734 06	119 58	298 97
	Railway rolling stock, etc.....	58 15	4 01	10 02
	Telegraph and telephone lines and property	19 49	1 34	3 38
	All other real property.....	10,815 51	745 91	1,864 76
	All other personal property.....	2,369 96	163 45	406 61
20. Lewis.....	Railway track and right of way...	2,824 65	189 90	458 90
	Railway rolling stock, etc.....	854 90	57 50	188 92
	Telegraph lines and property.....	48 67	3 29	7 95
	Telephone lines and property.....	66 83	4 49	10 85
	All other real property.....	27,110 67	1,822 56	4,404 54
	All other personal property.....	3,474 66	233 55	564 45

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PURPOSES, STATE, COUNTY AND MUNICIPAL, ETC.—CONTINUED.

	State school.	County general.	County. road and bridge.	Other county funds.	City.	Road district.	
11	\$1,801 28 783 85 10 08 8,821 87 1,786 54	\$3,509 56 1,429 81 19 65 6,471 28 3,383 41	\$1,764 78 714 90 9 82 3,235 62 1,691 71	\$1,316 06 586 16 7 85 2,426 74 1,268 80	\$49 46 27 67 1,980 96 762 03	\$1,396 83 567 14 7 91 2,869 72 1,567 44	11
12	2,821 09 1,808 41 11 19 11 88 37 6,808 20 1,654 39	4,655 26 2,984 18 18 46 19 60 40 10,896 37 2,780 02	3,724 21 2,387 35 14 77 15 68 48 8,717 10 2,184 01	..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... .....	6,590 75 3,392 58 18 46 19 60 61 15,757 20 4,069 20	12
13	506 15 76 26 1 90 24 30 9,986 27 2,253 22	336 77 50 85 1 27 16 20 6,657 57 1,502 07	420 96 63 55 1 59 20 24 8,821 96 1,877 61	42 10 6 35 16 2 02 980 99 645 87	190 20 26 61 69 18 60 2,805 12 1,565 29	68 86 10 49 54 2 47 1,412 06 239 18	13
14	6 61 2,870 88 417 99	16 55 7,151 54 1,041 17	4 63 2,012 65 293 04	7 08 3,095 59 450 76	..... ..... .....	16 08 6,960 60 1,011 19	14
15	246 49 10 38 13 72 55 86 35 9,547 40 1,622 10	861 98 36 06 47 98 195 32 1 21 83,386 62 5,672 45	105 88 4 43 5 89 23 99 15 4,100 11 696 61	..... ..... ..... ..... ..... ..... .....	49 73 46 88 7 24 191 41 1 70 15,708 72 4,094 81	288 45 88 12 48 16 98 7,102 74 725 02	15
16	17,817 76 4,994 64 266 55 8,840 64 27 41 19,765 36 422,978 54 66,856 88	25,184 46 7,059 66 376 75 5,428 55 38 75 27,937 28 597,857 54 93,791 90	9,262 39 2,596 42 138 56 1,996 58 14 25 10,274 84 219,881 42 84,494 99	6,144 04 1,722 28 91 90 1,324 37 9 45 6,815 64 145,854 68 22,581 71	17,682 79 12,174 94 1,051 70 20,897 95 152 00 105,800 21 1,988,126 77 331,561 17	24,410 06 4,584 42 129 62 200 48 96,005 17 9,108 39	16
17	26 83 6,256 81 1,683 78	57 27 13,364 94 3,596 69	17 85 4,049 72 1,089 84	10 27 2,422 22 737 96	20 40 4,760 94 1,281 24	61 09 14,257 73 8,836 95	17
18	3,378 08 1,141 84 33 46 50 02 14,004 64 3,777 08	6,883 83 2,380 23 68 28 102 09 28,580 89 7,708 24	2,374 92 803 95 23 55 15 82 9,860 41 2,678 74	1,069 93 868 96 10 80 35 57 4,525 32 1,201 08	597 71 986 88 4 87 79 11 15,786 92 6,023 82	4,922 98 1,458 31 49 74 52 41 16,660 14 3,478 07	18
19	1,784 06 58 15 19 49 10,815 51 2,369 95	2,870 17 96 24 32 26 17,901 52 3,922 68	1,494 88 50 18 16 80 9,323 72 2,043 05	1,016 50 34 08 11 42 6,840 15 1,389 28	..... ..... ..... 2,336 78 974 91	2,690 74 90 23 15,294 02 3,095 65	19
20	2,856 80 864 58 49 54 67 67 27,414 48 3,518 17	5,385 29 1,628 40 93 42 127 35 51,684 36 6,617 82	2,519 20 761 50 43 69 59 56 24,145 87 3,094 78	1,600 28 483 72 27 79 87 85 15,837 91 1,965 77	2,672 42 759 72 51 75 192 80 24,208 95 9,496 22	6,627 06 2,021 09 112 67 112 15 66,455 65 5,851 08	20

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL

COUNTY	PROPERTY	School district.	District special.	Total railway track and right of way.
11. Ferry.....	Railway track and right of way...	\$4,141 53		\$15,707 19
	Railway rolling stock, etc.....	1,414 89		
	Telegraph and telephone property..	28 20		
	All other real property.....	9,015 48		
	All other personal property.....	4,550 08		
12. Franklin.....	Railway track and right of way...	4,572 81		25,334 17
	Railway rolling stock, etc.....	2,961 69		
	Telegraph lines and property.....	18 46		
	Telephone lines and property.....	19 60		
	Express company property.....	61		
	All other real property.....	13,231 17		
	All other personal property.....	3,439 75		
13. Garfield.....	Railway track and right of way...	929 83		3,115 89
	Railway rolling stock, etc.....	188 62		
	Telegraph lines and property.....	3 53		
	Telephone lines and property.....	46 72		
	All other real property.....	17,627 85		
	All other personal property.....	5,012 64		
14. Island.....	Telephone lines and property.....	17 47		
	All other real property.....	7,520 02		
	All other personal property.....	1,147 96		
15. Jefferson.....	Railway track and right of way...	368 88		2,169 80
	Railway rolling stock, etc.....	42 88		
	Telegraph lines and property.....	17 36		
	Telephone lines and property.....	192 50		
	Express company property.....	1 50		
	All other real property.....	22,494 10		
	All other personal property.....	4,291 69		
16. King.....	Railway track and right of way...	45,258 01	\$54 98	167,674 87
	Railway rolling stock, etc.....	12,292 17		
	Telegraph lines and property.....	591 34		
	Telephone lines and property.....	8,106 59		
	Express company property.....	57 00		
	Street railway property.....	42,860 45		
	All other real property.....	942,282 93	4,883 07	
	All other personal property.....	144,856 63		
17. Kitsap.....	Telegraph and telephone lines and property	101 64	1 25	
	All other real property.....	23,720 27	291 51	
	All other personal property.....	6,383 45	78 45	
18. Kittitas.....	Railway track and right of way...	8,442 03		31,860 67
	Railway rolling stock, etc.....	3,002 96		
	Telegraph lines and property.....	81 65		
	Telephone lines and property.....	137 81		
	All other real property.....	86,918 21		
	All other personal property.....	10,822 68		
19. Klickitat.....	Railway track and right of way...	2,743 99		14,702 95
	Railway rolling stock, etc.....	114 75		
	Telegraph and telephone lines and property			
	All other real property.....	17,221 96		
	All other personal property.....	4,261 70		
20. Lewis.....	Railway track and right of way...	4,741 50		29,875 50
	Railway rolling stock, etc.....	1,864 17		
	Telegraph lines and property.....	84 57		
	Telephone lines and property.....	130 06		
	All other real property.....	47,636 11		
	All other personal property.....	7,597 75		

PURPOSES, STATE, COUNTY AND MUNICIPAL, ETC.—CONTINUED.

	Total railway rolling stock.	Total tele- graph property.	Total tele- phone property.	Total express Co. property.	Total street railway property.	Total all other real property.	Total all other personal property.	Aggregate total.	
11	\$6,182 24		\$87 78			\$32 025 22	\$16,686 24	\$70,587 62	11
12	15,488 12	\$98 11	96 86	\$8 06		62,156 92	15,819 12	118,948 86	12
13	466 78	12 03	156 42			60,107 83	15,894 83	79,752 28	13
14			76 96			33,166 68	4,880 92	38,124 56	14
15	152 90	121 25	748 57	5 83		103,878 57	19,063 18	126,129 05	15
16	51,568 82	2,978 52	46,010 22	382 50	\$287,709 28	4,986,886 83	784,482 89	6,227,628 88	16
17			329 15			76,838 84	20,764 51	97,982 50	17
18	11,506 88	318 28	584 76			148,625 60	39,865 99	227,707 18	18
19	515 76		104 16			92,659 79	20,999 23	128,981 89	19
20	8,934 50	528 34	809 01			280,168 06	42,408 96	372,719 35	20

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL

COUNTY	PROPERTY	State general.	State military.	State highway.
21. Lincoln.....	Railway track and right of way...	\$5,515 18	\$368 28	919 80
	Railway rolling stock, etc.....	1,473 63	96 40	245 77
	Telegraph lines and property.....	89 19	2 62	6 54
	Telephone lines and property.....	90 20	6 02	16 04
	All other real property.....	48,450 90	3,285 38	8,080 46
	All other personal property.....	8,741 10	583 70	1,457 81
22. Mason.....	Railway track and right of way...	482 65	28 71	69 10
	Telegraph and telephone lines and property.....	12 99	87	2 09
	All other real property.....	6,816 58	456 88	1,099 64
	All other personal property.....	969 24	64 27	154 65
23. Okanogan.....	Railway track and right of way...	539 96	86 00	89 99
	Railway rolling stock, etc.....	120 87	8 05	20 16
	Telegraph and telephone property..	38 05	2 55	6 54
	All other real property.....	4,832 58	288 84	722 09
	All other personal property.....	4,319 51	287 96	719 91
24. Pacific.....	Railway track and right of way...	1,110 04	75 05	187 61
	Railway rolling stock, etc.....	262 45	17 74	44 35
	Telegraph lines and property.....	5 70	38	96
	Telephone property.....	14 24	96	2 41
	All other real property.....	12,127 89	819 91	2,049 79
	All other personal property.....	1,894 49	128 09	820 20
25. Pierce.....	Railway track and right of way...	5,428 68	962 04	890 73
	Railway rolling stock, etc.....	2,583 24	172 28	423 96
	Telegraph lines and property.....	192 19	12 82	81 54
	Telephone property.....	1,530 90	102 10	261 19
	Express company property.....	7 06	47	1 16
	Street railway property.....	5,144 92	943 11	842 17
	All other real property.....	126,672 53	8,407 80	20,686 86
	All other personal property.....	26,672 63	1,788 79	4,277 96
26. San Juan.....	Telephone property.....	83 09	2 27	63
	All other real property.....	2,859 52	196 59	53 61
	All other personal property.....	1,051 92	72 38	19 71
27. Skagit.....	Railway track and right of way...	3,048 36	197 51	482 58
	Railway rolling stock, etc.....	913 21	59 61	144 40
	Telegraph lines and property.....	38 05	2 48	6 02
	Telephone property.....	101 07	6 59	15 98
	All other real property.....	21,158 28	1,870 90	3,849 63
	All other personal property.....	5,837 21	345 24	845 15
28. Skamania.....	Telephone property.....	10 86	72	1 81
	All other real property.....	5,200 39	346 69	866 73
	All other personal property.....	680 50	45 37	113 42
29. Snohomish.....	Railway track and right of way...	9,829 44	633 24	1,522 78
	Railway rolling stock, etc.....	1,722 35	116 72	281 43
	Telegraph lines and property.....	33 48	2 27	5 47
	Telephone property.....	207 78	14 08	38 92
	Express company property.....	1 48	10	24
	Street railway property.....	232 32	15 74	37 92
	All other real property.....	47,095 87	3,190 63	7,687 15
	All other personal property.....	11,599 05	786 05	1,892 92
30. Spokane.....	Railway track and right of way...	5,700 81	388 66	962 39
	Railway rolling stock, etc.....	2,882 79	196 55	486 70
	Telegraph lines and property.....	453 14	81 90	65 04
	Telephone property.....	87 47	5 96	14 77
	Express company property.....	11 92	81	2 01
	Street railway property.....	2,296 57	156 58	387 73
	All other real property.....	127,776 42	8,712 02	21,571 64
	All other personal property.....	26,289 74	1,508 52	4,012 72

PURPOSES, STATE, COUNTY AND MUNICIPAL, ETC.—CONTINUED.

	State school.	County general.	County road and bridge.	Other county funds.	City.	Road district.	
21	85,583 32 1,478 47 39 82 90 49 48,880 28 8,769 87	\$3,265 57 872 54 23 20 53 40 28,688 08 5,175 67	\$1,796 06 479 90 12 76 29 39 15,778 42 2,846 60	\$743 82 186 74 5 28 12 16 6,534 50 1,178 91	\$1,093 47 304 83 82 00 21,219 45 8,909 07	\$5,107 95 1,852 59 38 67 72 47 41,242 11 7,417 45	21
22	435 40 13 19 6,928 56 974 43	788 76 28 90 12,551 76 1,765 28	454 01 13 76 7,224 79 1,016 09	8 94 12 62 76 8 83	54 00 5 94 1,003 37 947 96	446 41 11 37 7,029 13 585 14	22
23	589 96 120 87 88 06 4,332 58 4,319 51	1,439 91 822 32 101 48 11,558 39 11,518 69	359 97 80 58 25 37 2,888 36 2,879 67	719 95 161 16 50 74 5,776 70 5,759 34	..... ..... ..... ..... .....	899 95 201 45 63 43 7,220 86 7,199 17	23
24	1,110 04 262 40 5 70 14 24 12,127 89 1,894 54	2,814 19 665 17 14 45 36 09 30,736 75 4,808 13	1,250 75 295 65 6 42 16 04 13,660 22 2,134 71	125 07 29 56 64 1 60 1,366 08 213 48	385 89 228 95 3 04 26 94 7,007 65 4,020 64	2,847 26 639 88 13 98 26 04 29,679 83 2,782 71	24
25	5,468 16 2,599 65 193 42 1,640 62 7 10 5,177 59 126,873 27 26,238 23	8,811 55 4,192 98 311 96 2,484 87 11 45 8,850 96 204,634 31 42,319 74	2,298 66 1,093 32 81 88 648 28 2 98 2,178 51 53,382 87 11,039 94	2,191 61 1,263 34 96 20 967 50 4 64 3,108 88 70,506 08 14,336 85	9,090 68 6,841 60 563 69 7,077 76 34 86 22,191 81 475,638 32 94,273 81	6,105 34 1,997 97 134 58 169 90 1,094 92 48,431 69 11,568 87	25
26	33 29 2,877 49 1,068 40	82 72 7,148 80 2,629 80	15 51 1,340 49 493 08	15 51 1,340 49 493 08	..... ..... .....	62 04 6,502 61 2,405 28	26
27	2,982 12 893 70 87 25 96 91 20,699 14 5,220 98	5,754 62 1,723 97 71 85 190 80 39,943 53 10,075 87	3,726 48 1,116 14 46 52 123 52 25,865 97 6,524 99	1,043 41 813 18 13 05 34 66 7,632 51 1,864 24	1,017 87 304 40 12 69 33 68 16,497 30 9,347 28	4,975 19 1,490 70 62 13 165 00 30,360 45 5,064 57	27
28	10 86 5,200 39 680 50	14 48 6,938 86 907 33	5 43 2,600 20 340 25	8 62 1,783 47 226 88	..... ..... .....	10 86 5,200 40 680 50	28
29	9,421 96 1,739 43 33 71 209 85 1 49 284 63 47,562 94 11,714 12	20,068 61 3,686 36 71 56 444 75 8 16 497 28 100,709 53 24,828 05	10,501 64 1,957 22 38 00 236 11 1 68 264 00 53,611 77 13,180 78	4,086 34 745 17 14 50 89 89 63 100 51 20,375 76 5,018 25	6,296 05 1,361 15 24 17 714 63 7 32 1,152 00 98,329 64 31,376 49	31,724 14 5,674 98 117 82 243 58 108,154 69 20,468 24	29
30	5,718 82 2,892 25 454 61 87 75 11 96 2,304 03 128,191 26 26,168 85	9,258 75 4,679 85 735 61 142 00 19 25 3,728 20 207,429 25 52,108 00	1,665 67 842 37 132 41 25 56 3 36 671 06 37,338 27 8,322 22	1,110 45 561 59 88 26 17 05 2 20 417 55 24,891 51 6,578 78	24,059 55 12,167 61 1,912 60 368 97 50 31 9,693 32 879,345 07 48,583 87	10,258 75 3,679 85 735 61 142 00 19 25 3,728 20 68,126 89 169 28	30

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL

COUNTY	PROPERTY	School district.	District special.	Total railway track and right of way.
21. Lincoln.....	Railway track and right of way...	\$9,954 06		\$34,297 51
	Railway rolling stock, etc.....	2,699 75		
	Telegraph lines and property.....	70 91		
	Telephone lines and property.....	200 32		
	All other real property.....	78,055 34		
	All other personal property.....	12,934 54		
22. Mason.....	Railway track and right of way...	1,179 17		3,892 15
	Telegraph and telephone lines and property.....	38 08		
	All other real property.....	18,274 87		
	All other personal property.....	2,835 35		
23. Okanogan.....	Railway track and right of way...	1,313 92		5,939 61
	Railway rolling stock, etc.....	294 12		
	Telegraph and telephone property.....	111 70		
	All other real property.....	12,820 94		
	All other personal property.....	12,585 89		
24. Pacific.....	Railway track and right of way...	3,582 79		13,488 69
	Railway rolling stock, etc.....	916 83		
	Telegraph lines and property.....	19 73		
	Telephone property.....	48 65		
	All other real property.....	32,235 71		
	All other personal property.....	5,850 12		
25. Pierce.....	Railway track and right of way...	14,977 90	\$191 55	55,811 90
	Railway rolling stock, etc.....	7,206 89	91 15	
	Telegraph lines and property.....	514 59	6 78	
	Telephone property.....	4,319 40	54 01	
	Express company property.....	19 92	25	
	Street railway property.....	14,959 14	181 54	
	All other real property.....	366,523 25	4,448 58	
	All other personal property.....	76,755 84	920 00	
26. San Juan.....	Telephone property.....	72 88		
	All other real property.....	3,763 47		
	All other personal property.....	1,355 80		
27. Skagit.....	Railway track and right of way...	9,081 48	302 55	32,562 17
	Railway rolling stock, etc.....	2,706 45	90 74	
	Telegraph lines and property.....	112 79	3 78	
	Telephone property.....	299 53	10 04	
	All other real property.....	59,839 47	53,505 94	
	All other personal property.....	18,409 21		
28. Skamania.....	Telephone property.....			
	All other real property.....			
	All other personal property.....			
29. Snohomish....	Railway track and right of way...	28,860 98		122,395 18
	Railway rolling stock, etc.....	5,853 05		
	Telegraph lines and property.....	107 39		
	Telephone property.....	720 67		
	Express company property.....	4 88		
	Street railway property.....	768 00		
	All other real property.....	147,202 44	22,791 82	
	All other personal property.....	39,801 21		
30. Spokane.....	Railway track and right of way...	27,761 53	1,110 45	87,985 38
	Railway rolling stock, etc.....	14,039 55	561 40	
	Telegraph lines and property.....	2,217 84	88 27	
	Telephone property.....	426 00	17 04	
	Express company property.....	58 21	2 21	
	Street railway property.....	11,214 33	447 88	
	All other real property.....	387,549 96	24,891 51	
	All other personal property.....	35,706 87	5,549 02	

PURPOSES, STATE, COUNTY AND MUNICIPAL, ETC.—CONTINUED.

	Total railway rolling stock.	Total tele- graph property.	Total tele- phone property.	Total express Co. property.	Total street railway property.	Total all other real property.	Total all other personal property.	Aggregate total.	
21	\$9,204 12	\$288 49	\$681 49			\$296,164 87	\$58,014 72	\$392,551 20	21
22			122 81			61,448 24	9,811 22	74,778 92	22
23	1,829 57		437 71			49,986 24	49,589 65	107,232 78	23
24	8,862 48	71 00	187 24			141,871 67	24,042 11	188,023 19	24
25	28,466 78	2,189 15	19,146 47	\$89 89	\$68,575 05	1,505,608 56	309,581 66	1,964,414 46	25
26			317 44			26,063 07	9,579 40	35,979 91	26
27	9,756 60	406 61	1,079 78			280,223 12	68,084 74	387,062 92	27
28			58 64			28,082 13	3,674 70	31,815 47	28
29	22,642 86	447 82	2,915 26	20 98	3,302 40	656,711 74	160,665 11	969,101 35	29
30	42,990 61	6,914 79	1,384 57	181 49	35,044 95	1,415,823 80	218,997 87	1,804,272 81	30

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL

COUNTY	PROPERTY	State general.	State military.	State highway
31. Stevens.....	Railway track and right of way...	\$4,724 72	\$315 49	\$777 29
	Railway rolling stock, etc.....	1,111 04	74 19	182 79
	Telegraph lines and property.....	43 01	2 87	7 08
	Telephone property.....	77 45	5 18	12 74
	All other real property.....	13,700 44	914 84	2,258 95
	All other personal property.....	3,428 42	228 59	563 20
32. Thurston.....	Railway track and right of way...	2,877 43	156 93	376 62
	Railway rolling stock, etc.....	698 19	45 76	109 81
	Telegraph lines and property.....	42 03	2 77	6 66
	Telephone property.....	70 68	4 67	11 20
	Express company property.....	1 91	13	30
	Street railway property.....	185 86	12 27	29 44
	All other real property.....	19,780 29	1,244 07	3,124 33
	All other personal property.....	3,268 34	215 72	517 76
33. Wahkiakum.....	All real property.....	2,852 78	211 32	528 29
	All personal property.....	613 99	45 48	118 70
34. Walla Walla....	Railway track and right of way...	7,222 89	481 52	1,203 82
	Railway rolling stock, etc.....	1,482 19	98 75	246 86
	Telegraph lines and property.....	60 35	4 03	10 05
	Telephone property.....	112 43	7 50	18 78
	Express company property.....	2 19	15	37
	Street railway property.....	216 70	14 45	36 12
	All other real property.....	45,610 07	3,040 68	7,601 67
	All other personal property.....	8,384 07	568 92	1,397 36
35. Whatcom.....	Railway track and right of way...	3,115 64	211 06	508 55
	Railway rolling stock, etc.....	1,069 19	72 43	174 52
	Telegraph lines and property.....	31 00	2 10	5 06
	Telephone property.....	415 40	28 14	67 80
	Express company property.....	1 25	09	21
	Street railway property.....	1,026 52	69 13	166 58
	All other real property.....	38,111 99	2,581 78	6,220 86
	All other personal property.....	10,322 29	699 25	1,684 86
36. Whitman.....	Railway track and right of way...	10,096 89	674 94	1,671 02
	Railway rolling stock, etc.....	3,775 02	262 35	624 76
	Telegraph lines and property.....	91 51	6 12	15 14
	Telephone property.....	261 08	17 45	43 20
	All other real property.....	50,643 47	3,986 95	9,870 91
	All other personal property.....	12,504 27	835 86	2,098 45
37. Yakima.....	Railway track and right of way...	3,027 60	215 49	506 39
	Railway rolling stock, etc.....	770 16	54 41	128 81
	Telegraph lines and property.....	22 76	1 62	3 80
	Telephone property.....	164 72	11 72	27 55
	Express company property.....	1 07	08	18
	All other real property.....	38,333 54	2,563 47	6,414 46
	All other personal property.....	7,509 03	492 21	1,239 81
	Grand total.....	\$1,744,014 05	\$116,274 77	\$286,303 94

PURPOSES, STATE, COUNTY AND MUNICIPAL, ETC.—CONTINUED.

	State school.	County general.	County road and bridge.	Other county funds.	City.	Road district.	
31	\$4,739 96 1,114 63 48 15 77 70 13,744 64 3,434 45	\$12,192 82 2,867 22 111 00 190 88 35,356 96 8,834 60	\$3,048 21 716 80 27 75 49 97 8,888 99 2,208 65	\$4,683 57 1,101 37 42 64 76 78 13,581 12 3,393 59	\$167 35 47 96 1 85 15 82 4,006 10 1,696 41	\$5,471 06 1,271 17 49 88 77 88 13,168 96 2,930 88	31
32	2,408 81 702 34 42 58 71 62 1 94 188 32 20,011 65 3,311 48	4,472 39 1,304 03 79 06 132 97 3 60 349 64 37,125 83 6,148 35	784 62 228 78 18 87 23 83 63 61 34 6,618 99 1,078 66	1,584 95 462 13 28 02 47 11 1 27 128 91 13,158 28 2,178 90	790 27 244 04 214 99 361 58 9 78 778 85 26,572 49 9,359 70	4,997 32 1,449 47 6 93 27,490 49 2,892 66	32
33	2,956 44 686 73	9,509 27 2,046 64	12,515 14 2,761 40	.....	.....	.....	33
34	7,222 89 1,481 19 60 85 112 43 2 19 216 70 45,610 07 8,384 07	7,222 89 1,481 19 60 86 112 43 2 19 216 70 45,610 07 8,384 07	4,815 26 967 46 40 23 74 85 1 46 144 47 30,406 71 5,569 88	1,926 10 394 98 16 08 29 97 58 57 80 12,162 69 2,465 77	77 76 25 82 50 12 578 72 506 08	9,445 11 1,902 07 77 74 60 08 127 09 33,927 05 8,511 85	34
35	3,140 76 1,077 81 31 25 418 75 1 22 1,028 75 38,419 35 10,406 58	5,925 21 1,724 50 50 00 670 00 2 00 1,646 00 61,470 95 16,648 86	4,020 17 1,379 60 40 00 536 00 1 60 1,316 80 49,176 76 13,819 09	1,064 34 365 25 10 59 141 91 43 348 62 13,019 56 3,526 22	1,964 20 847 11 31 23 1,222 37 3 98 3,369 09 79,232 09 18,734 70	6,697 29 2,172 12 60 79 231 28 414 00 41,750 20 10,741 52	35
36	10,126 88 3,786 21 91 78 261 81 59,820 30 12,541 35	9,406 63 3,516 56 85 24 243 17 55,560 05 11,648 19	7,418 91 2,778 77 67 23 191 80 48,824 27 9,187 79	68 04 26 44 62 1 76 401 91 84 25	3,095 01 1,460 51 16 71 241 11 30,892 53 20,409 70	6,498 87 2,386 05 61 70 145 43 35,465 62 4,911 12	36
37	3,038 88 772 90 22 84 166 80 1 10 39,003 98 7,540 75	6,550 86 1,666 91 49 33 356 44 2 85 84,415 77 16,322 46	2,693 60 685 20 30 25 146 55 95 34,576 18 6,685 07	129 28 32 88 97 7 08 05 1,669 67 320 89	1,509 46 451 64 91 59 668 93 4 35 49,802 61 16,377 90	4,653 02 1,076 96 4 75 42,746 37 5,382 62	37
	\$752,026 19	\$2,704,491 42	\$1,116,812 01	\$590,886 57	\$4,351,264 95	\$1,428,118 37	

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL

COUNTY	PROPERTY	School district.	District special.	Total railway track and right of way.
31. Stevens.....	Railway track and right of way...	\$12,219 81		\$48,889 78
	Railway rolling stock, etc.....	2,863 75		
	Telegraph lines and property.....	109 84		
	Telephone property.....	215 50		
	All other real property.....	35,985 05		
	All other personal property.....	9,767 24		
32. Thurston.....	Railway track and right of way...	5,355 24		23,304 56
	Railway rolling stock, etc.....	1,578 63		
	Telegraph lines and property.....	166 44		
	Telephone property.....	279 94		
	Express company property.....	7 57		
	Street railway property.....	700 09		
	All other real property.....	58,425 07	\$992 13	
	All other personal property.....	10,450 63		
33. Wahkiakum...	All real property.....	6,261 71		
	All personal property.....	1,867 99		
34. Walla Walla..	Railway track and right of way...	12,709 55		52,827 79
	Railway rolling stock, etc.....	2,580 89		
	Telegraph lines and property.....	103 50		
	Telephone property.....	806 08		
	Express company property.....	7 30		
	Street railway property.....	580 85		
	All other real property.....	94,189 89		
	All other personal property.....	21,967 89		
35. Whatcom.....	Railway track and right of way...	8,218 14		33,965 36
	Railway rolling stock, etc.....	2,839 55		
	Telegraph lines and property.....	81 20		
	Telephone property.....	1,182 84		
	Express company property.....	8 60		
	Street railway property.....	2,968 30		
	All other real property.....	108,123 18	1,198 64	
	All other personal property.....	29,159 43		
36. Whitman.....	Railway track and right of way...	23,439 53		72,495 67
	Railway rolling stock, etc.....	8,992 54		
	Telegraph lines and property.....	210 76		
	Telephone property.....	688 46		
	All other real property.....	125,801 28		
	All other personal property.....	36,672 58		
37. Yakima.....	Railway track and right of way...	10,250 49	224 13	32,798 70
	Railway rolling stock, etc.....	2,805 71		
	Telegraph lines and property.....	97 26		
	Telephone property.....	690 89		
	Express company property.....	4 62		
	All other real property.....	128,580 49	17,258 28	
	All other personal property.....	27,763 56		
	Grand total.....	\$4,257,046 79	140,247 85	\$1,090,661 96

PURPOSES, STATE, COUNTY AND MUNICIPAL, ETC.—CONCLUDED.

	Total railway rolling stock.	Total tele- graph property	Total tele- phone property.	Total express company property	Total street railway property.	Total all other real property.	Total all other personal property.	Aggregate total.
31	\$11,350 92	\$438 07	\$806 90			\$141,500 09	\$86,480 53	\$238,918 29
32	6,818 18	596 42	1,003 10	\$27 13	\$2,481 65	219,438 62	89,422 20	293,041 88
33						84,836 96	7,565 98	42,422 88
34	10,679 90	488 18	884 72	16 48	1,610 38	818,687 12	61,148 46	445,737 98
35	11,722 08	348 22	4,914 49	14 83	12,847 79	484,806 85	115,211 80	612,844 42
36	27,543 21	646 81	2,090 22			424,967 94	110,864 56	638,608 41
37	8,445 57	310 42	2,248 88	14 75		445,844 77	89,634 80	579,291 89
	\$344,282 63	\$19,668 06	\$90,540 41	\$757 26	\$358,702 68	\$13,981,160 27	\$2,651,718 65	\$18,487,486 91

**RECEIPTS FROM INHERITANCE TAX FOR THE BIENNIAL
PERIOD OCT. 1, 1906, TO SEPT. 30, 1908.**

Name of deceased.	County.	Amount of tax paid.
Mary Kriser	King	\$ 56 89
Julia S. Tucker	King	57 00
Albert A. Carlson	Snohomish	15 00
A. C. Iams	Lincoln	57 12
Mary J. Moore	Whitman	31 10
W. R. Newkirk	Pierce	30 48
August Schelha	Pierce	27 00
William B. Tiffany	Whatcom	25 75
William Anderson	Whitman	180 00
James McInroe	Walla Walla	35 82
J. W. Young	King	112 05
A. C. Cody	King	16 41
Mary S. Gilmore	Cowlitz	39 95
Hannah Lardner	Cowlitz	13 50
D. J. Houlihan	King	101 36
William Howard Collins	King	96 80
N. W. Battle	King	183 20
Lizzie Biggs	King	42 63
Edward Fitzgerald	Garfield	311 75
Henry Block	Columbia	208 94
William A. Savage	King	7 74
Philip D. Plaster	King	71 80
Nels Johanson	King	22 77
Louis H. Gurnett	Lewis	22 82
Narcisse Mercier	King	496 95
Caroline Jones	Thurston	62 40
John Oswald	Whitman	46 85
William Pix	Thurston	391 43
Peter Irving	Pierce	5,711 69
Mathew J. Quinn	King	41 35
Richard P. Sinner	Whitman	103 34
John Haas	King	19 85
Charles N. Johnson	King	205 40
S. J. Hollingshead	Walla Walla	317 00
Laurence H. Smith	Adams	310 00
Bernard Fitzpatrick	Lincoln	224 35
H. S. Brown	Stevens	90 60
William T. Baker	King	2,526 08
Hanna Ellsworth	Whatcom	71 02
Waldo G. Moore	Thurston	23 34
Annie C. Peterson	Whitman	156 55
Charles H. Wilcox	Snohomish	165 55
Lydia Ann Davis	Garfield	38 76
James D. Carlisle	Kitsap	69 64
Bridget Smith	Walla Walla	31 41
Joseph H. Ryall	Spokane	9 66
Amelia E. Ward	Walla Walla	360 78
Charles G. Laird	Clallam	6 00
Arthur Gyrdt	King	8 60
John J. Dusel	King	934 57
Bartholemew McDermott	King	172 49
M. T. Curry	Lewis	7 29
Henry C. Marcus	Pierce	123 95
Elias Kinder	Cowlitz	119 15

Name of deceased.	County.	Amount of tax paid.
Lizzie Gray	Lincoln	53 21
Gottlieb Schweiger	King	224 68
J. M. Smith	Whitman	163 10
David M. Sanders	Whitman	29 70
Jorunder Olafson	King	10 14
Rachel Stevens	Walla Walla	3 95
Edwin Miller Wheelock	Spokane	207 96
Mary Jack	Pierce	9 45
John Swan	Pierce	118 25
Emma F. Gulon	King	24 00
Annie May Glennon	King	36 73
Nelson Henry Greene	Adams	525 77
T. W. Hauschild	Adams	82 93
Elizabeth F. Schmuck	Whitman	28 28
Sarah Clark	King	75 00
Julia Lasater	Walla Walla	521 17
Noble P. Champlin	Whitman	103 65
John C. Dittmer	Douglas	353 91
Stephen P. Lawrence	Whitman	359 00
Harry E. Brawn	Pierce	14 50
John M. Van Ness	King	144 13
Charles E. Baker	Pierce	24 33
Laura R. Dowell	Adams	39 85
Henry Kessler	Chehalis	10 11
Josiah S. Knowles	King	1 92
Jacob Ahles	Cowlitz	4 17
John McGregor	King	61 23
John Huonker	Pierce	573 70
James W. Blair	King	9 11
J. W. Lansing	Adams	88 95
Hannah Hogan	Clarke	76 91
Elizabeth Keogan	Lincoln	42 26
Martha M. Clarke	King	16 37
John Sampson	King	44 55
Frederick William Hunt	Spokane	14 59
W. W. Eastman	King	903 28
Louis Poole	King	111 18
Della Poole	King	09
Theresa Wensinger	Pierce	364 38
G. W. Murphy	King	69 03
Hartley Halstead	King	271 03
Peter Hagen	King	36 59
Adelaide R. Kenny	Pierce	139 84
Mary Work	Spokane	22 98
B. S. Downing	King	116 29
Roman Kruger	Lincoln	117 16
John McCarty	Clarke	11 37
Henry N. Anderson, sr.	Chehalis	742 75
Sarah W. Anderson	Chehalis	571 77
Henry Weinhard	Clarke	276 58
Fanny E. Jameson	King	150 00
William R. Curtis	King	103 55
Edward Hoag	Pierce	1 85
Charles Frederick Gauzchow	Spokane	563 90
Thomas P. Costello	Spokane	12 60
Charles Ahles	Pierce	558 95
Laura M. Roberts	Spokane	95 02

Name of deceased.	County.	Amount of tax paid.
Emile Lobe	King	385 44
Charles P. Curtis	King	42 50
Hugh J. Moreland	King	11 78
Henry O. Geaney	Walla Walla	99 19
Benjamin Geaney	Walla Walla	65 54
Frederick Breneman	Walla Walla	189 25
Peter McKenna	Garfield	19 07
Amund Amundson	Chehalis	12
Charles John Chillberg	Skagit	26 75
James R. Bolton	Thurston	65 17
Horace G. Reed	King	10 45
Carrie Steinberg	Snohomish	7 43
L. E. Graves	Kittitas	37 00
Christiana Anderson	King	65 80
Mattie May	Whatcom	30 33
Peter Anderson	Whitman	422 94
Henry Pohle	Stevens	145 17
James P. Gardner	Walla Walla	52 14
Harriet D. Richardson	King	523 85
Samuel Cohn	King	164 55
Otto Peterson	King	14 85
Christiana Anderson	Pierce	58 08
Sarah J. Wood	King	61 72
Barbara Ann Reed	Yakima	119 17
William M. Russell	Snohomish	24 76
Stephen P. Willis	Thurston	107 20
Corliss P. Stone	King	4,549 45
George Jaap	King	2 85
Edward H. Bill	Spokane	114 30
John B. Stetson	Pierce	14 33
Ellef Olsen	King	36 87
William B. Valentine	Chehalis	6 05
W. H. Gillis	Columbia	267 32
Reinart Espedal	Chehalis	9 55
George L. Slaysman	Spokane	8 98
William P. Moore	Whitman	78 45
W. A. Johnson	Skagit	3 95
Martin Johnson	King	59 16
Charles Hanson	Spokane	39 15
John F. Hoffstedt	Cowlitz	4 30
William Chadwick	Spokane	138 71
Ellen McSorley	King	99 20
Katherine Waller	King	132 86
Harry G. Stimmel	Spokane	300 61
Marcellus Spot	Pierce	57 60
Susie Quololicish	Pierce	29 92
Elizabeth Havermale	Spokane	107 18
Caroline H. Polhemus	Spokane	6,255 00
Dougal Neilson	Adams	1,354 39
Augustin P. Cloutier	Spokane	598 08
William D. Foshay	King	371 94
Morgan Morganus	King	314 81
Edward Barigan	King	83 31
Alexander Zehnder	Pierce	310 42
G. A. Holm	Pierce	66
Lycurgus G. Jackson	Pierce	35 50
Robert R. Greenslade	King	14 81

Name of deceased.	County.	Amount of tax paid.
Weber Waller	Pierce	35 50
Charity E. Clark	Columbia	8 45
Donald G. McTavish	King	151 45
Stephen Back	Whitman	278 90
Carrie V. Parker	Pierce	71 48
Harry G. Stimmel	Spokane	175 00
Richard Holyoke	King	67 89
George W. Babcock	Walla Walla	174 72
Anna K. Shaw	King	278 62
Patrick Fernan	Whatcom	24 01
Robert Ross	King	159 75
James V. Dawson	Skagit	46 60
Philip Cavanaugh	Pierce	44 58
Elizabeth A. Pratt	Pierce	332 00
Dick Slocum	Pierce	73 91
Obadiah Osborn	Walla Walla	326 80
Sarah E. Berard	Skagit	66 27
Timothy Murphy	Jefferson	11.85
Henry Robinson	Clallam	16 65
Owen V. Williams	Lincoln	184 20
Frank B. Hubbell	King	88 88
Jean Reneaudy	Douglas	110 82
Dennis O'Connell	King	79 44
Gideon H. Abell	King	15 75
Thomas Harper	Snohomish	27 24
Reuben Well	Spokane	594 89
Gustav Johnson	Snohomish	6 90
Harriett B. Bailey	Whatcom	2 60
Axel Neilson	King	6 32
Frank M. Shelton	Walla Walla	461 28
William Bishop	Jefferson	163 51
Nicholas Junger	Kittitas	110 66
Alexander McMullen	Kitsap	42 93
Daniel Stewart	Walla Walla	336 82
John Collins	King	1,635 78
Terje Ellefsen	Pierce	45 00
Adolphus Anderson	Clarke	30 00
Hiram G. Bond	King	432 33
John K. Cavanaugh	King	8 61
Lydia E. Crockett	King	163 00
George Samuel Stanford	Snohomish	3,056 32
William Bosbyshell	King	42 42
Aurelius B. Hull	Spokane	1,087 43
Henry Meyer	Adams	32 96
Augusta M. Flogg	King	26 25
John Baker	Chelan	79 69
Alexander Strachan	Spokane	16 00
Matthias Schwendinger	Spokane	53 40
Alban Vaughan Elliott	Lewis	1 50
August Memke	Spokane	39 80
Andrew Ford	Kittitas	306 85
Erick Solem	Jefferson	109 15
Joseph A. Williams	King	7 72
Thomas Amos	Lincoln	31 95
Alfred O. Gerking	Franklin	5 55
Peter Robins	Skagit	16 20
Thomas H. Davies	King	3 37

Name of deceased.	County.	Amount of tax paid.
Frederick S. Baldie	King	37 23
Albert O. Canfield	Pierce	259 90
Henry Morf	Snohomish	288 18
William A. Cox	King	176 71
Herman Thelmann	Whatcom	128 97
Lizzie Slocum	Pierce	71 77
H. W. McNeel	Whitman	155 95
Mary A. Hawks	Yakima	61 21
Jennie May Quilliam	Spokane	15 00
Thomas J. Kinder	Clarke	379 39
Hannah H. Parsons	King	90 21
Sarah Nelson	Skagit	160 30
Charles Croci	Clarke	17 64
William Lyle	Lewis	9 05
Sabra S. Keister	Kittitas	133 56
John Young	Chehalis	33 40
John B. Garrell	Spokane	39 04
Charles S. Fogg	Pierce	1,890 00
Martin Iverson	Spokane	43 00
Frank Phiscator	King	272 41
William H. Hopkins	Snohomish	45 06
Louise P. Beebe	Pierce	171 60
George Knudson	Snohomish	112 87
Stephen Witheral	King	7 40
Ell B. Adams	Kittitas	4 87
Lizzid T. McCay	Walla Walla	4 55
Ole Anderson	King	5 39
Dominick Magnochi	King	61 56
Sarah M. Wilson	Chehalis	55 14
A. C. Anderson	King	2,024 30
Anna F. Baker	King	597 57
O. O. Peck	Spokane	324 64
C. F. Ainsworth	Pierce	10 94
Carl Quast	Whitman	31 67
George W. Rima	King	5 00
Mary S. Peabody	King	28 50
William L. Twitchell	Lincoln	105 05
Serrelida Churchill	Whitman	607 90
A. J. James	Columbia	190 20
Everrett H. Tubby	Whatcom	9 84
Marie L. Marvin	Snohomish	18 00
Julia H. Packard	Lewis	22 56
William Flynn	Yakima	1,742 00
Mary Hurlbut	King	7 20
John Hoefler	King	1,472 48
Frank Fortin	Skagit	74 25
Charles E. Upson	Spokane	194 55
Mary F. Noble	Snohomish	200 00
Samuel Walker	Spokane	53 47
Claudia Aelan Tucker	King	28 20
Justus Wenzell	Spokane	18 00
John Saltar Jr.	Pierce	44 83
Henry L. Jacobson	King	37 50
Adelbert Carpenter	King	195 78
Hugh Glenn, Jr.	Pierce	3,130 95
Esther Jacobs	Whatcom	45
Anna Giles	Walla Walla	21 84

Name of deceased.	County.	Amount of tax paid.
Henrietta Quale	Thurston	51 77
Almon A. Platts	Pierce	21 10
Allison C. Shaw	Pierce	38 94
Carl Johan Carlson	King	35 13
Henry Mulliken	King	144 28
George Hansen	King	43 07
Joseph W. Margott	King	384 09
Catherine Hubbard	Whitman	12 00
Mary Ann Quartz	Pierce	54 00
Harriett Weary	Walla Walla	645 92
Charles F. Raither	Clarke	30 00
Charles F. W. Scheibe	Snohomish	4 77
Porter P. Carr	Chehalis	226 56
M. Flohr	Walla Walla	296 86
Patrick Hayes	King	38 29
Carl Magnus Hanson	King	462 22
William Harris	King	112 08
D. K. Oliver	Spokane	36 19
Henry and Mary E. Johnston	Klickitat	168 20
Marcus H. Terrill	Clarke	79 35
Olaf Sorum	Snohomish	21 90
Charles Eisenbeis	Jefferson	203 50
Harry Gaertner	Whatcom	18 66
Joseph H. Mason	Whatcom	38 30
Zeb M. Anderson	Skagit	25 00
Andrew Rudy	Pierce	6 25
Samuel L. Delthrich	Yakima	13 55
Wallace McDonald	King	94 20
James Coffield	Klickitat	150 00
Louis Plant	Whatcom	17 40
Rhoda J. Loundagin	Walla Walla	253 96
William Pilling	King	98 91
W. O. Bush	Thurston	69 79
Alexander Price	Columbia	368 65
Joseph S. McCall	Spokane	312 70
Frederick Haber	Clarke	83 31
Joseph Stish	Lewis	174 91
Oliver L. Young	Snohomish	132 82
Joseph F. Klein	Chelan	19 91
William Belong	King	311 30
Marion V. Shippen	King	81 90
Thomas Chalmers	Pierce	43 25
Annie Cowley	Spokane	697 00
Phoebe Akins	Whitman	52 08
Samuel T. Middleton	Pierce	625 52
Charles E. Burrows	Chehalis	472 36
Sylvia Walker	Garfield	98 34
Christian Reitzig	King	137 06
Edward Senn	Chehalis	7 75
Joseph H. Houghton	Pierce	9 60
Louisa P. Smith Bradley	Pierce	93 24
Henry H. Shufeldt	King	1,547 90
Henry W. Scott	King	78 79
Joseph H. Miller	Walla Walla	58 53
Victor Noreen	Yakima	12 24
John T. Kelsey	Stevens	7 98
John Aggesen	Franklin	7 92

Name of deceased.	County.	Amount of tax paid.
Daniel Kinney	Yakima	15 48
Jennie Johnson	King	8 66
Robert M. Cushing	King	235 00
Edgar J. Bowen	King	264 78
Frances Eulalia Murphy	Pierce	74 14
Jed A. Blair	Walla Walla	497 00
Hiram Scofield	King	384 00
Sarah M. P. Ellis	Pierce	89 34
William Singler	Cowlitz	61 12
Susan Hammer	Stevens	100 00
Phillip Dolan	Clarke	112 55
James Duffey	Spokane	232 20
Rosa Steiner	King	25 65
Sarah I. Smith	Walla Walla	106 16
Gus Carlson	Stevens	296 60
Alice K. Finley	King	82 22
Valentin Scheffaner	Whitman	18 00
Carrie Graham	King	20 75
Mary C. Palmer	King	18 42
H. M. Meredith	Snohomish	12 00
Amelia Josephine Jessee	Walla Walla	06
Susan M. Wikoff	Clarke	238 11
John P. Kirby	Pierce	128 70
John Montague	Snohomish	149 54
Anton Frant	Spokane	60 41
Phillip J. Kelly	Pierce	172 25
Henry Owsley	Garfield	81 17
Edgar Buchanan Davis	Spokane	83 19
Hugh Wilson Harding	King	268 29
John McDonald	King	1,184 80
Salvadore Di Bitando	San Juan	90 00
Louisa M. Kellogg	Spokane	208 14
William Emmett	Spokane	15 54
Hans Erickson	Chehalis	12 53
Arthur Haine	Clarke	75 98
Terrance O'Donnell	Skagit	39 00
John Liawaki	King	2 19
Mary E. Mason	Cowlitz	24 00
Frances Taylor	King	24 47
Henry Owsley	Garfield	6 00
Jacob M. Nist	King	513 60
Mary E. Landt	Lincoln	25 45
Frank Wadsworth	King	860 45
Caroline Lamp	Lincoln	14 23
James Mitten	Thurston	87 48
F. D. Hinckley	King	4,140 58
Marie E. Hilbourne	Walla Walla	33 84
Reuben C. Runner	Spokane	19 05
Eben Wood	San Juan	34 06
Isaac Sly	Whatcom	51 86
Anthony E. Potshinsky	Whatcom	71 48
William H. Givens	Whatcom	24 68
Sarah Wannachin	Pierce	15 00
Mary C. Cheetham	Pierce	6 57
D. M. Dixon	Spokane	243 73
John E. Frank	King	17 52
J. K. Nelson	King	194 29

Name of deceased.	County.	Amount of tax paid.
Kate C. Byrne	Pierce	25 63
Martha J. Holburte	Lincoln	8 19
Arthur J. D. Burbank	Snohomish	76 03
Morris Rosenheim	Spokane	20 13
Emile Fleuhr	Lincoln	6 47
Jennie Williams	Snohomish	13 97
William H. Smith	Pierce	5 10
Jacob Schumat	Snohomish	73 32
William Ross	Stevens	14 35
Jane E. Bruce	Stevens	106 61
William Norton	Pierce	70 04
John Peterson	King	83 86
James Brain	King	51 46
Hugh J. Nixon	Franklin	25 93
Anna Hassenpfling	King	3 22
Hardie P. Smith	Spokane	17 25
Sarah A. Thompson	Walla Walla	283 56
Chauncey and Martha Gutches	Whitman	16 83
Della Sullivan	Pierce	16 65
Robert McFarland	Lewis	127 63
C. K. Rowell	Pierce	51 97
Charles Campbell	Pierce	25 53
Christian Kleweno	Whitman	19 75
John Ahlf	Lincoln	748 03
John P. Gale	Pierce	73 94
Mary A. Gaffney	King	3,303 18
John A. Davis	Walla Walla	197 84
William Malcolm Crowe	Pierce	24 00
Herman Mackeprang	Douglas	100 98
Richard Knowles	Columbia	24 00
Lester U. Satterlee	Pierce	209 35
George J. Phelan	King	235 50
James F. Patterson	King	75 65
Ernest L. Quade	Pierce	10 00
John Dobson	Lewis	1,291 07
Elizabeth Fuchs	Spokane	23 95
Nancy E. Spurgeon	Whitman	44 66
Warren Smith	Kitsap	214 34
Martin Halseth	Pierce	2 63
Charles Powell	Spokane	120 81
Charles Perry	Yakima	49 92
John Alstrand	Skagit	90 69
Alexander McFadgen	Stevens	47 30
Hans Fransberg	Klickitat	144 00
Stephen N. Bolton	Douglas	153 00
John Voiselle	Snohomish	36 25
B. L. Sharpstein	Walla Walla	262 36
Amelia J. Austin	Snohomish	20 87
Wentzel Cuhel	Snohomish	19 32
Henry Harris	Pierce	238 30
Armenegile Bernier	Walla Walla	31 25
John B. Elder	Whitman	38 07
Margaret Sullivan	King	929 27
Mike Kaelin	Whatcom	7 35
Thomas M. Parr	Spokane	44 67
Matt Matzen	Chehalis	60 00
Charles R. Wilcox	King	347 84

Name of deceased.	County.	Amount of tax paid.
Charles Lewis	Kittitas	79 94
Katharine H. King	Pierce	102 16
Thomas Lavering	Whitman	25 60
Ole Severson	Snohomish	16 54
Samuel Dumont	King	29 88
Martinus Stixend	King	264 65
Alex Lyons	King	30 66
David Crumpacker	Garfield	265 39
Hiram F. Martin	Chehalis	183 98
N. W. Hendricks	King	8 45
Amanda W. Reed	Pierce	149 40
James W. Hatton	Pierce	60 00
J. C. Christenson	Skagit	143 39
David Glass	Spokane	100 88
James I. Frazer	King	363 66
John Aamodt	Skagit	145 00
W. S. Wells	Pierce	33 66
John William Carr	King	41 24
Christian Scheuerman	King	3,612 66
Nancy Maybee	Spokane	76 27
Philip Drissler	Pacific	851 20
Clifton Womachs	Jefferson	36 00
Lizzie A. Ireton	King	54 08
Victor Brunett	King	27 88
Martin Getman	King	6 00
Orle E. Bibbins	Spokane	686 10
Catherine Condon	King	446 75
Sigmund D. Rosenbaum	King	1,187 20
Sarah Freeman Howes	King	80 40
Louis Feuer	King	111 00
Isabella T. Findlay	Pierce	7 47
Etta Morse	Whatcom	422 70
Henry Forsey	Skagit	5 44
Isaac Westlund	Whatcom	66 57
Henry Kays	King	18 75
David M. Davies	King	225 65
Total		\$111,022 81

ESCHEATS.

Estate of Joe Meyer, Pierce County: Paid into State treasury, \$1,344.40, October 2, 1905.

Estate of John M. Johnson, Pierce County: Died June 15, 1901. Amount paid State Treasurer, \$44.43. Paid January 4, 1906.

Estate of Thomas Coleman, Douglas County: Died October 15, 1902. Southwest quarter of Section 13, Township 25, Range 24 East W. M. Sold and the sum of \$607.25 paid to State Treasurer on June 7, 1906.

Estate of Andrew Nelson, King County: Order of December 15, 1905, escheating following described real property to State: Lot 3 in Section 31, Township 18, Range 2 East W. M., containing 41.22 acres, in Pierce County. Appraised value, \$200.00.

Estate of Henry Mundhenk, Adams County: Died March 1, 1905. Order of court dated March 8, 1907, escheated to the State the following property: Cash in hands of administrator, \$873.02; and the following described real property: Lot (14) fourteen in block (10) ten, Eisenbeis' Addition to Port Townsend, Jefferson County, Washington; the South one-half of the Northeast quarter and the Northwest quarter of the Southwest quarter of Section 2, in Township 8, Range 30 East W. M.; lots one (1) and two (2) in block three (3), and lots seven (7) and eight (8) in block fourteen (14), in the town of Ainsworth, Washington.

Estate of David B. Sullivan, Skagit County: Died September 21, 1898. Order of April 29, 1907, escheating following described real property to State: North one-half of Southeast quarter of Section 10, Township 34, Range 4 East W. M., containing 40 acres.

Estate of Herman Cook, Spokane County: Died October 25, 1904. Escheated to State May 15, 1907: Cash, \$2,855.05.

Estate of Veronica Smith, Spokane County: Died November 19, 1902. Escheated to State July 13, 1907: Cash, \$297.30.

Estate of Charles Cunningham, Snohomish County: Order of July 22, 1907, escheating the following described property to the State: Cash, \$315.53. Also real property: The Southwest quarter of the Southwest quarter of Section 2; South half of Southeast quarter and Northwest quarter of Southeast quarter Section 3, all in Township 29 North, Range 6 East W. M., containing 160 acres in Snohomish County, appraised in the sum of \$2,400.00.

Estate of Gus Jensen, King County: Amount paid into State treasury, \$41.25, August 20, 1907.

Estate of Elias Isakson, Pacific County: Amount paid into State treasury, \$3,648.33, November 9, 1907.

Estate of John Craig, Chehalis County: Died July 15, 1898. Escheated to State November 11, 1907: Cash, \$83.73.

Estate of Hugh Emerson, Snohomish County: Died November 25, 1889. Order of January 11, 1908, escheating to the State the following described real property: Lots 7 and 12; Northeast quarter of Southeast Quarter of Section 31; East one-half of Northwest quarter of Northwest quarter of Southwest quarter of Section 32, and West one-half of Northwest quarter of Northwest quarter Southwest quarter of Section 32, all in Township 28, North, Range 8 East W. M., containing 90½ acres.

Estate of Walter Beale, King County: Escheated to State: Cash, \$35.41, on order of court entered February 26, 1908.

Estate of Robert Hill, King County: Escheated to State: Cash, \$456.90. Paid to State Treasurer March 28, 1908.

APPENDIX A



MINUTES AND OFFICIAL PROCEEDINGS

OF THE

STATE BOARD OF EQUALIZATION

OF THE

STATE OF WASHINGTON

SESSION OF 1907

OLYMPIA, WASH.:
C. W. GORHAM, Public Printer.
1907.

PROCEEDINGS

OF THE

STATE BOARD OF EQUALIZATION, 1907.

MONDAY, September 2nd, 1907.

In pursuance of the law regulating proceedings of the State Board of Equalization for the equalization of taxes, the Board met at the office of the State Board of Tax Commissioners on this 2nd day of September, 1907, and it being Labor Day and a legal holiday adjournment was taken to Tuesday, September 3rd.

TUESDAY, September 3rd, 1907.

The Board met at 10 o'clock a. m. pursuant to adjournment, the following named persons, designated by law as members of such Board, being present, to-wit: C. W. Clausen, State Auditor and Chairman *ex-officio*; E. W. Ross, Commissioner of Public Lands; T. D. Rockwell, J. H. Easterday and J. E. Forst, members of the State Board of Tax Commissioners.

The Board organized with C. W. Clausen in the chair and Frank C. Morse, secretary *ex-officio*.

On motion of Mr. Rockwell, Miss Jmae Doolittle was elected clerk of the Board at a salary of \$4.00 per day.

On motion of Mr. Rockwell, the rules adopted by the Boards of 1905 and 1906 were adopted as the rules of this Board.

On motion, the dates set for hearing the counties and railroads, for which notices had been mailed, were adopted by the Board, the dates being as follows:

September 3 — Adams, Asotin, Benton, Columbia, Douglas, Franklin, Garfield, Klickitat, Lincoln, Walla Walla, Whitman.

September 4—Chelan, Ferry, Kittitas, Okanogan, Spokane, Stevens, Yakima.

September 5—Chehalis, Clallam, Clarke, Cowlitz, Island, Jefferson, Kitsap, Wahkiakum.

September 6—King, San Juan, Skagit, Skamania, Snohomish, Whatcom.

September 7—Lewis, Mason, Pacific, Pierce, Thurston.

September 13—Railroads.

Letter from Mr. John P. Buchet, auditor of Garfield county, advising that Garfield county would not be represented before the Board this year, was read and ordered filed.

At the request of G. H. Collin, chairman board of county commissioners of Spokane county, the hearing of representatives of Spokane county was postponed from September 4th to the 6th.

Representatives being present from Adams, Benton, Columbia, Douglas, Lincoln and Walla Walla counties, the Board proceeded to hear them in the order of counties named; County Commissioners Fred Kembel and J. G. Gillett appearing for Adams county; Assessor Samuel C. Crooks for Benton county; Assessor W. S. Hunt for Columbia county; Assessor S. A. D. Wilson and Prosecuting Attorney Sam B. Hill for Douglas county; Treasurer Chas. T. Deets for Lincoln county; and Assessor Michael Toner for Walla Walla county.

There being no representatives present from other counties to be heard, on motion the Board adjourned until 10 o'clock September 4th.

WEDNESDAY, September 4th, 1907.

The Board met at 10 o'clock a. m. pursuant to adjournment, with all members present. Minutes of previous meeting were read and approved. The following counties were given a hearing, in the order named:

Yakima county, represented by J. W. Sindall, assessor; Kittitas county, represented by W. B. Price, treasurer, James Heron,

assessor, and John N. Burch, commissioner; Whitman county, represented by W. M. Duncan, auditor.

On motion, the Board then adjourned until 10 o'clock a. m. September 5th.

THURSDAY, September 5th, 1907.

The Board met at 10 o'clock a. m. pursuant to adjournment, with C. W. Clausen in the chair, and T. D. Rockwell, J. H. East-erday and J. E. Frost present; E. W. Ross, absent.

Minutes of previous meeting read and approved. Represen-tatives from the following counties being present, they were heard in the order named:

C. W. Arland, commissioner, H. H. Carter, assessor, and G. J. Taylor, treasurer, on behalf of Chehalis county; R. S. Hayward, auditor, and G. O. Hilstad, assessor, on behalf of Kitsap county; G. M. Lauridsen, commissioner, and W. E. Burnside, on behalf of Clallam county; M. B. Kies, auditor, on behalf of Clarke county; Luther Weedon, assessor, on behalf of Island county; C. A. Olson, deputy assessor, and Peter Mutty, on behalf of Jef-ferson county; Joseph Girard, auditor, and E. S. Snelling, prose-cuting attorney, on behalf of Wahkiakum county.

On motion, the Board adjourned to 10 o'clock a. m. Septem-ber 6th.

FRIDAY, September 6th, 1907.

The Board met at 10 o'clock pursuant to adjournment. Pres-ent: C. W. Clausen, in the chair, T. D. Rockwell, J. H. Easter-day and J. E. Frost; absent, E. W. Ross. Minutes of previous meeting read and approved.

The following representatives of King county appeared be-fore the Board in behalf of that county: Thos. A. Parish, as-sessor, W. W. Clark and L. J. Wade, deputy assessors, and Chas. Beckingham, commissioner.

Spokane county was given a hearing, being represented by G. H. Collin, commissioner, and Geo. F. Whitmore, deputy assessor.

On motion, the Board adjourned until 10 o'clock a. m. September 7th.

SATURDAY, September 7th, 1907.

The Board met at 10 o'clock a. m., pursuant to adjournment, with the following members present: Chairman, C. W. Clausen, T. D. Rockwell, J. H. Easterday and J. E. Frost. Absent: E. W. Ross. Minutes of previous meeting read and approved.

The following counties were given a hearing in the order named, to-wit:

Mason county, represented by J. H. Deer, commissioner, and T. P. Fisk, prosecuting attorney; Pacific county, represented by Jay E. Stout, treasurer; Pierce county, represented by I. M. Howell, auditor, and Harry V. Railsback, assessor; Thurston county, represented by Fred Schomber, treasurer, and A. M. Rowe, assessor; Lewis county, represented by P. Summersett, treasurer, and H. H. Tilley, commissioner.

On motion, the Board adjourned until 10 o'clock a. m. Monday, September 9th.

MONDAY, September 9th, 1907.

The Board met at 10 o'clock a. m. pursuant to adjournment, with the following members present: C. W. Clausen, in the chair, T. D. Rockwell and J. H. Easterday. Absent: J. E. Frost and E. W. Ross. Minutes of the previous meeting read and approved.

C. A. Olson, deputy assessor of Jefferson county, appeared before the Board for the purpose of giving information relative to the assessment of steamboats in Jefferson county.

There being no further business before the Board at this time, on motion, adjournment was taken until 10 o'clock a. m. September 10th.

TUESDAY, September 10th, 1907.

The Board met at 10 o'clock a. m. pursuant to adjournment, and adjourned to September 11th at 10 o'clock a. m.

WEDNESDAY, September 11th, 1907.

The Board met at 10 o'clock a. m. pursuant to adjournment, with the following members present: C. W. Clausen, in the chair, T. D. Rockwell, J. H. Easterday and J. E. Frost. Absent, E. W. Ross. Minutes of the previous meeting read and approved.

Snohomish county appeared before the Board in the persons of S. G. Buell, commissioner, John F. Tanner, assessor, and E. E. Warner, deputy assessor, and they were given a hearing.

Fred Eyre, assessor of Skagit county, was then heard in behalf of that county.

On motion, the Board adjourned to September 12th at 10 o'clock a. m.

THURSDAY, September 12th, 1907.

The Board met at 10 o'clock a. m. pursuant to adjournment, and adjourned to September 13th at 10 o'clock a. m.

FRIDAY, September 13th, 1907.

The Board met at 10 o'clock a. m. pursuant to adjournment, with the following members present: Chairman C. W. Clausen, T. D. Rockwell, J. H. Easterday and J. E. Frost. Absent: E. W. Ross. Minutes of the previous meeting read and approved.

Representatives of the railroads being present, they were given a hearing in the order named, to-wit:

The Great Northern, by John L. Snapp, tax and right-of-way agent.

The Oregon Railroad & Navigation Company, by J. W. Morrow, tax and right-of-way agent;

Columbia & Puget Sound, by F. Greene, land and tax agent;

Tacoma Eastern, by E. M. Hayden, attorney;

Chicago, Milwaukee & St. Paul, by E. W. Cook, secretary.

At the conclusion of the hearing, the Board adjourned to Saturday, September 14th, at 10 o'clock a. m.

SATURDAY, September 14th, 1907.

The Board met at 10 o'clock a. m. pursuant to adjournment. The returns from Stevens county not having been received and, consequently, the schedules not ready, the Board adjourned until Monday, September 16, 1907, at 10 o'clock a. m.

MONDAY, September 16th, 1907.

The Board met at 10 o'clock a. m. pursuant to adjournment. Present: C. W. Clausen, in the chair, E. W. Ross, T. D. Rockwell, and J. H. Easterday. Absent: J. E. Frost. Minutes of previous meeting read and approved.

On motion the Board then went into executive session for the purpose of equalizing the assessment of property in the several counties of the state.

On motion the classification of unimproved lands as made and adopted by the Board in 1906 was adopted as the classification of this Board, with the exception of Franklin county, which was placed in the 13th class at an equalized value of \$2.50 per acre, and Skamania county, which was equalized at \$8.90 per acre as returned by the county.

UNIMPROVED LANDS.

Class.	COUNTIES.	Average Equalized value per acre.
1.....	{ Snohomish..... Whatcom..... King..... }	\$11 50
2.....	Pierce.....	8 63
3.....	{ Chehalis..... Lewis..... }	8 50
4.....	{ Clarke..... Skagit..... }	8 00
5.....	{ Cowlitz..... Pacific..... }	7 00
6.....	Thurston.....	6 00
7.....	{ Clallam..... Jefferson..... }	5 50
8.....	{ San Juan..... Island..... }	5 00
9.....	{ Mason..... Kitsap..... }	4 75
10.....	Spokane.....	4 65
11.....	{ Benton..... Yakima..... Wahkiakum..... }	4 50
12.....	{ Adams..... Asotin..... Columbia..... Ferry..... Garfield..... Douglas..... Lincoln..... Stevens..... Walla Walla..... Whitman..... }	3 00
13.....	{ Franklin..... Klickitat..... Kittitas..... Okanogan..... }	2 50
14.....	Chelan.....	1 50
15.....	Skamania.....	8 90

On motion, in those counties showing a decrease in the acreage of improved lands from the returns of 1906 assessment, with the exception of Asotin county, the improved acreage was raised to the number of improved acres returned for 1906, and the classification of improved lands as made and adopted by the Board in 1906 was adopted as the classification of this Board,

10 PROCEEDINGS STATE BOARD OF EQUALIZATION, 1907.

with the exception of Skamania county, which was classified by itself at the equalized value returned by the county board of equalization.

IMPROVED LANDS.

Class.	COUNTIES.	Average Equalized value per acre.
1	King	\$268 00
2	Pierce	100 00
3	{ Chelan	55 00
	{ Yakima	
4	Skagit	40 00
5	{ Snohomish	36 50
	{ Whatcom	
6	{ Okanogan	30 00
	{ Spokane	
7	Kittitas	25 65
8	Island	25 00
9	Clarke	22 00
10	{ Asotin	18 00
	{ Columbia	
	{ Walla Walla	
	{ Whitman	
11	{ Garfield	16 60
	{ Lincoln	
	{ Stevens	
12	{ Chehalis	16 00
	{ Cowlitz	
	{ Lewis	
13	{ Clallam	15 00
	{ Jefferson	
	{ San Juan	
14	Adams	12 50
15	{ Benton	10 50
	{ Douglas	
	{ Ferry	
	{ Klickitat	
16	{ Kitsap	10 00
	{ Mason	
	{ Pacific	
	{ Thurston	
	{ Wahkiakum	
17	Franklin	6 50
18	Skamania	26 70

IMPROVEMENTS ON LANDS.

On motion of Mr. Easterday, the valuation of improvements on lands in Pierce and King counties was equalized at \$59.75 per acre.

On motion, 25 per cent. was added to the valuation of improvements on lands as returned from the county of Douglas.

On motion, the valuations of improvements on lands in the counties of Cowlitz, Jefferson, Klickitat, Pacific, Stevens and Wahkiakum, were raised to the valuations as returned by those counties for 1906.

On motion, 25 per cent. was added to the valuation of improvements on lands returned by Whitman county for 1906, which sum, plus the increased valuation returned by said county this year over last, shall be the equalized valuation by this Board.

On motion the valuations of improvements on lands as equalized in the other counties of the state were allowed to remain as the equalized values of this Board.

On motion, the Board adjourned until 10 o'clock a. m. September 17th, 1907.

TUESDAY, September 17th, 1907.

The Board met at 10 o'clock a. m. pursuant to adjournment, with the following members present: C. W. Clausen, in the chair, and E. W. Ross, T. D. Rockwell, J. H. Easterday. Absent: J. E. Frost. Minutes of the previous meeting approved as read.

The Board then took up the equalization of real property.

TOWN AND CITY LOTS.

On motion, the valuations of town and city lots were allowed to remain as equalized by the several county boards in all of the counties excepting Clallam, Douglas and Whitman.

On motion, the value of town and city lots in Clallam county was reduced in the sum of \$100,000; 11 1-9 per cent. was added

to the valuation of town and city lots as returned by Douglas county; 25 per cent. was added to the valuation of town and city lots as returned by Whitman county.

IMPROVEMENTS ON TOWN AND CITY LOTS.

On motion, the value of improvements on town and city lots in Douglas county was increased 11 1-9 per cent. over the value as equalized by the county board.

On motion, 25 per cent. was added to the valuation of improvements on town and city lots returned by Whitman county for 1906, which sum, plus the increased valuation returned by said county this year over last, shall be the equalized valuation by this Board.

On motion, the values of improvements on town and city lots in all other counties were allowed to remain as equalized by the several county boards of equalization.

On motion, the Board adjourned until 10 o'clock a. m. September 18th, 1907.

WEDNESDAY, September 18th, 1907.

The Board met at 10 o'clock a. m. pursuant to adjournment, with the following members present: C. W. Clausen, in the chair, and E. W. Ross, T. D. Rockwell, J. H. Easterday. Absent: J. E. Frost. Minutes of the previous meeting approved as read.

The members of King county board of equalization, with J. P. Agnew, auditor of King county, appeared before the board and requested a hearing which was granted. At the conclusion of said hearing the Board went into executive session for the purpose of equalizing the assessment of property in the several counties of the state.

RAILROADS.

On motion of Mr. Rockwell, the classification and equalized valuation for railroads as fixed by the State Board for 1906 was adopted as the classification and equalized valuation of this

Board for all railroads except those roads operated or under construction since the assessment of 1906, and electric railways, logging, mining and coal railroads.

CLASSIFICATION.

First Class—The Northern Pacific trunk line, the Great Northern trunk line.

First Class "B"—The Oregon Railroad & Navigation Company's line from Spokane, along the south bank of Snake river, via Wallula, to the state line; the Great Northern Coast line from Everett to Blaine; the Seattle & International branch of the Northern Pacific.

Second Class—All standard gauge lines owned or controlled in whole or in part, leased, operated by and connecting with any transcontinental system, the main trunk lines of which are situated within or without the limits of this state, and all standard gauge lines and their branches, not a part of any transcontinental system, but connecting either within or without this state, with a transcontinental system, shall constitute the second class.

Third Class—All standard gauge branch lines which are branches of lines constituting the second class and connecting therewith, and all narrow gauge lines and their branches connecting with a transcontinental system, and all standard gauge lines not included nor comprised in classification one (1) and two (2) in actual operation for freight and passenger traffic, shall constitute the third class.

Fourth Class—All narrow gauge lines and all standard gauge lines not included in classifications one (1), two (2) and three (3) shall constitute the fourth class.

Fifth Class—All railroad grades or rights of way upon which ties have not been laid, or have been removed, shall constitute the fifth class.

Sixth Class—All side tracks of the first, first class "B," and second class roads shall constitute the sixth class.

Seventh Class—All side tracks of the third and fourth class roads shall constitute the seventh class.

On motion, the equalized value for railroads was fixed as follows, to-wit:

First Class—\$14,520 per mile, or \$2.75 per foot.

First Class "B"—\$10,560 per mile, or \$2.00 per foot.

Second Class—\$7,920 per mile, or \$1.50 per foot.

Third Class—\$4,752 per mile, or 90 cents per foot.

Fourth Class—\$2,112 per mile, or 40 cents per foot.

Fifth Class—\$1,320 per mile, or 25 cents per foot.

Sixth Class—\$2,112 per mile, or 40 cents per foot.

Seventh Class—\$1,056 per mile, or 25 cents per foot.

The equalized value for the Portland and Seattle Railroad, the Chicago, Milwaukee & St. Paul, Washington, Idaho & Montana, to be the equalized value as returned by the several counties in which the same is assessed; the Washington & Great Northern in Okanogan county to be classified as follows: 29 miles, 2271 feet, in operation on March 1st, as 3d class, and 19 miles as 4th class; the Spokane International as 2d class; the Riparia-Lewiston branch of the Oregon Railroad & Navigation company as 4th class; the North Yakima & Valley Railway company as 4th class; the Sunnyside branch of Northern Pacific as 2d class.

The equalized value of all electric railways, logging, mining, and coal railroads to be the equalized value as returned by the several counties in which the same is assessed.

PERSONAL PROPERTY.

The Board then proceeded to the classification and equalization of personal property.

HORSES.

On motion, one-year-old horses were equalized at \$13 per head, and two-year-old horses at \$21.80 per head.

For the purpose of equalizing the value of three-year-old horses and over, the same were classified with reference to counties, as follows, to-wit:

Class 1—Chehalis, Clallam, Clarke, Cowlitz, Island, Jefferson, King, Kitsap, Lewis, Mason, Pacific, Pierce, San Juan, Skagit, Skamania, Snohomish, Thurston, Wahkiakum, Whatcom.

Class 2—Adams, Asotin, Benton, Chelan, Columbia, Douglas, Ferry, Franklin, Garfield, Kittitas, Klickitat, Lincoln, Okanogan, Spokane, Stevens, Walla Walla, Whitman, Yakima.

On motion, the value of three-year-old horses and over was fixed according to above classification, as follows, to-wit:

First Class—\$41.

Second Class—\$25.

For the purpose of equalizing work horses, the same were classified with reference to counties, as follows, to-wit:

Class 1—Adams, Chehalis, Chelan, Clarke, Columbia, Cowlitz, Douglas, Ferry, Garfield, Island, King, Kittitas, Klickitat, Lewis, Lincoln, Pierce, Skagit, San Juan, Snohomish, Spokane, Whatcom, Walla Walla, Whitman, Yakima.

Class 2—Asotin, Benton, Clallam, Franklin, Jefferson, Kitsap, Mason, Okanogan, Pacific, Skamania, Stevens, Thurston, Wahkiakum.

and the value of same was fixed according to above classification, as follows, to-wit:

First Class—\$52.

Second Class—\$40.

On motion, stallions were equalized at \$310, and mules and asses were given an equalized value of \$50.

CATTLE.

On motion, yearlings were equalized at \$6 per head; two-year-olds at \$11 per head; three-year-olds at \$12.50 per head; milch cows at \$20 per head; bulls at \$25 per head.

On motion, sheep were equalized at \$2.50 per head; bucks, at \$5 per head; and hogs at \$4.25 per head.

Some counties not having included poultry in assessment returns, the value of poultry in the several counties of the state was fixed at the amounts as shown in item "9" of Schedule "A."

At 4 o'clock p. m. the Board arose and on motion, a recess was taken until 7:30 p. m.

Upon reconvening at 7:30 p. m., the Board proceeded with the equalization of personal property.

On motion, the value of drays, trucks, wagons, etc., was equalized, as follows:

Snohomish county, \$30.

All other counties, \$26.25.

Carriages, cabs, hacks, buggies, etc., were classified with reference to counties, as follows, to-wit:

Class 1—King, Pierce, Spokane, Walla Walla, Whatcom.

Class 2—Adams, Asotin, Benton, Chehalis, Chelan, Clallam, Clarke, Columbia, Cowlitz, Douglas, Ferry, Franklin, Garfield, Island, Jefferson, Kitsap, Kittitas, Klickitat, Lewis, Lincoln, Mason, Okanogan, Pacific, San Juan, Skagit, Skamania, Stevens, Thurston, Wahkiakum, Whitman, Yakima.

On motion, the value of carriages, cabs, hacks, buggies, etc., was fixed, according to the above classification, as follows, to-wit:

Class 1—\$32.50.

Class 2—\$25.

On motion, the value of bicycles was equalized at \$9 each.

Automobiles were classified with reference to counties, as follows, to-wit:

Class 1—King.

Class 2—Clarke, Cowlitz, Lewis, Pierce, Snohomish, Spokane, Thurston, Whatcom, Walla Walla, Yakima.

Class 3—Adams, Chehalis, Chelan, Columbia, Douglas, Franklin, Garfield, Jefferson, Kittitas, Lincoln, Mason, Pacific, San Juan, Skagit, Stevens, Whitman.

On motion, the value of automobiles was fixed, according to above classification, as follows, to-wit:

Class 1, \$800; class 2, \$500, class 3, \$350.

On motion, Board adjourned to 10 o'clock a. m. September 19th, 1907.

THURSDAY, September 19th, 1907.

The Board met at 10 o'clock a. m. pursuant to adjournment, with the following members present: C. W. Clausen, in the chair, T. D. Rockwell and J. H. Easterday. Absent: E. W. Ross and J. E. Frost.

Minutes of previous meeting approved as read. The Board proceeded with the equalization of personal property.

On motion, the valuations of *watches, organs, pianos, and sewing machines*, in the several counties of the state were fixed at the amounts as shown in items 14, 15, 16 and 18, respectively, of Schedule "A."

On motion, the value of household goods, etc., in the several counties, was fixed at the amounts as shown in item 19 of schedule "A."

On motion, \$187,563 was added to the valuation of steamboats, etc., in Jefferson county, and \$246,700 was deducted from the valuation of steamboats, etc., in King county; \$1,200 was deducted from the valuation of steamboats, etc., in Pierce county. The valuations on steamboats, etc., returned from all other counties were adopted as the valuations by this Board.

On motion, the amounts included in items 39 and 40 of Schedule "A" returned by Klickitat, Pacific, Wahkiakum and Yakima counties were deducted from the valuations of those counties.

On motion, the valuation of rolling stock and all railroad personal property in Clarke county was raised to \$351,565. In other counties, the valuation returned by the county board was adopted as the valuation by this board.

On motion, the various amounts on personal property as returned by the county boards throughout the state, embracing the following numbers on Schedule "A" to-wit: All amounts included in items No. 17, 20, 21, 22, 23, 24, 25, 26, 27, 28, 30, 31, 32, 33, 34, 35, 36, 38, 41, 42, 43, 44, 45, 46, 47, 48,

49, 50, 51, 52, 53, 55, were adopted by the Board as returned by the county boards, except, that the aggregate valuation of personal property returned by King county was reduced in the sum of \$5,000,000, and the aggregate valuation of personal property returned by Pierce county was reduced in the sum of \$2,030,000.

The abstract of personal property assessment not having been received from Stevens county, it was, on motion, ordered that 20 per cent. be added to the amount of personal property as equalized by the county board of Stevens county for the year 1906, and said sum be taken as the equalized value of personal property in Stevens county by this board.

On motion, the Board adjourned to 10 o'clock a. m., September 20, 1907.

FRIDAY, September 20th, 1907.

The Board met at 10 o'clock a. m. pursuant to adjournment, and adjourned to 10 o'clock a. m. September 21, 1907.

SATURDAY, September 21st, 1907.

The Board met at 10 o'clock a. m. pursuant to adjournment, with the following members present: C. W. Clausen, in the chair, T. D. Rockwell, J. H. Easterday. Absent: J. E. Frost, E. W. Ross.

Minutes of previous meeting read and approved.

STATE TAX LEVIES.

The Superintendent of Public Instruction submitted a statement showing that, under a late census, the total number of pupils in the State of Washington on the first day of June, 1907, was 235,052. Under the law as amended by the legislature of 1901, a levy of \$10 per school capita was made, which, after deducting receipts from all other sources, leaves \$1,719,212 to be raised by taxation. Therefore, a levy of three (3) mills on the total valuation of taxable property of the state was fixed

by the Board for school purposes, amounting to the sum of \$1,-719,210.

The total levy for general state purposes, was fixed at \$1,-719,210, a rate of three (3) mills.

The total levy for military purposes was fixed at \$114,620, a rate of one-fifth (1-5) of a mill.

The total levy for public highways was fixed at \$286,536, a rate of one-half (1-2) of a mill, as provided by an act of the legislature of 1907.

On motion, the state tax for general state purposes, amounting to \$1,719,210; for state school purposes, amounting to \$1,719,-210; for military fund, amounting to \$114,620; for public highway fund, amounting to \$286,536; making a total of \$3,839,-576, was levied and apportioned among the several counties as indicated by Schedule "E" of this report.

On motion, Schedule "A" showing the equalized valuation of all personal property; Schedule "B" showing the equalized valuation of all real property; Schedule "C" showing the equalized valuation of all railroad tracks; Schedule "D" showing the aggregate equalized valuation of all real and personal property, including railroad tracks, and Schedule "E" showing the total amount of tax to be paid by each county, having been completed, were fixed and approved as hereinafter appended, and are hereby made a part of the proceedings and actions of this Board.

There being no further business to come before the Board, on motion, the minutes of this day's proceedings were read and approved.

On motion the Board adjourned *sine die*.

C. W. CLAUSEN,

State Auditor and ex-officio Chairman of the Board.

E. W. ROSS,

Commissioner of Public Lands.

T. D. ROCKWELL,

J. H. EASTERDAY,

J. E. FROST,

Members State Board of Tax Commissioners.

Attest: FRANK C. MORSE,

*Secretary State Board of Tax Commissioners
and Secretary of the Board.*

SCHEDULES.

SCHEDULE "A"—Abstract of Assessment of Personal Property in the State of Washington, as returned by the County Boards and Equalized by the State Board for the Year 1907.

		1.—HORSES									
		ONE YEAR OLD					TWO YEARS OLD				
COUNTIES		As equalized by county board		As equalized by state board		Value	As equalized by county board		As equalized by state board		Value
		No.	Value	Average value	Average value		No.	Value	Average value	Average value	
1	Adams.....	995	\$12,085	\$12 14	\$13 00	\$12,935	825	\$14,470	\$17 54	\$21 80	\$17,965
2	Anotin.....	436	3,476	7 97	13 00	5,668	348	3,751	10 77	21 80	7,566
3	Benton.....	836	4,205	12 51	13 00	4,368	212	4,320	20 37	21 80	4,622
4	Chehalis.....	164	2,017	15 85	13 00	2,132	163	4,889	29 68	21 80	3,553
5	Chelan.....	198	1,923	9 71	13 00	2,574	175	2,782	15 61	21 80	3,835
6	Chillam.....	68	1,636	24 06	13 00	884	69	2,190	31 74	21 80	1,504
7	Clarke.....	224	5,230	23 57	13 00	2,912	204	9,180	45 00	21 80	4,447
8	Columbia.....	693	13,200	21 93	13 00	9,009	655	19,635	30 28	21 80	14,279
9	Cowlitz.....	138	1,852	13 42	13 00	1,794	169	3,448	20 40	21 80	3,684
10	Douglas.....	1,574	16,950	10 77	13 00	20,462	1,363	22,705	16 66	21 80	29,713
11	Ferry.....	159	1,827	11 49	13 00	2,067	194	3,056	15 75	21 80	4,229
12	Franklin.....	206	1,443	7 00	13 00	2,678	269	2,731	10 15	21 80	5,864
13	Garfield.....	541	7,196	13 30	13 00	7,033	550	10,959	19 93	21 80	11,990
14	Island.....	43	845	19 65	13 00	659	39	1,190	20 51	21 80	830
15	Jefferson.....	32	590	18 43	13 00	416	35	1,195	34 14	21 80	763
16	King.....	195	2,110	20 09	13 00	1,365	141	5,340	37 87	21 80	3,074
17	Kitsap.....	23	290	12 60	13 00	299	21	472	22 47	21 80	458
18	Kittitas.....	806	11,665	14 34	13 00	10,478	613	16,270	26 54	21 80	13,363
19	Klickitat.....	465	6,030	14 90	13 00	6,045	426	9,901	23 24	21 80	9,287
20	Lewis.....	435	7,467	17 16	13 00	5,655	543	13,266	24 43	21 80	11,837
21	Lincoln.....	1,862	31,240	16 77	13 00	24,206	1,580	40,505	25 63	21 80	34,444
22	Mason.....	44	797	18 11	13 00	572	48	1,046	21 80	21 80	1,046
23	Okanogan.....	2,024	21,100	10 42	13 00	26,312	1,026	15,455	15 06	21 80	22,367
24	Pacific.....	10	92	9 20	13 00	130	17	310	18 24	21 80	371
25	Pierce.....	202	3,208	15 88	13 00	2,626	198	5,113	25 82	21 80	4,816
26	San Juan.....	66	1,915	29 01	13 00	858	64	2,740	42 81	21 80	1,395
27	Skiagit.....	515	7,045	13 68	13 00	6,695	714	16,960	23 75	21 80	15,565
28	Skamania.....	126	1,355	18 68	13 00	247	8	235	29 37	21 80	174
29	Snohomish.....	126	3,080	24 44	13 00	1,638	164	5,555	33 87	21 80	3,575
30	Spokane.....	1,009	16,835	16 68	13 00	13,117	1,005	24,085	23 96	21 80	21,909
31	Stevens*.....										
32	Thurston.....	761	10,428	13 70	13 00	9,893	140	3,271	23 36	21 80	3,052
33	Wahkiakum.....	31	545	17 58	13 00	403	29	725	25 00	21 80	632
34	Walla Walla.....	1,007	11,365	11 28	13 00	13,091	1,199	23,530	19 62	21 80	26,138
35	Whitcom.....	201	3,653	18 18	13 00	2,613	129	4,540	35 20	21 80	2,812
36	Whitman.....	2,919	34,870	11 95	13 00	37,947	2,856	57,985	20 30	21 80	62,261
37	Yakima.....	1,745	21,945	12 57	13 00	22,685	1,525	33,090	21 70	21 80	33,245
Totals.....		20,182	\$278,962			\$262,366	17,716	\$386,995			\$386,225

* Stevens county failed to make due return of personal property.

SCHEDULE "A"—CONTINUED

COUNTIES		1.—HORSES—continued									
		THREE YEARS OLD AND OVER					WORK HORSES				
		As equalized by county board			As equalized by state board		As equalized by county board			As equalized by state board	
		No	Value	Average value	Average value	Value	No.	Value	Average value	Average value	Value
1	Adams	1,187	\$22,315	18.79	25.00	\$29,675	10,089	\$351,450	35.01	52.00	\$622,428
2	Asotin	1,169	16,617	14.21	25.00	29,225	1,650	73,942	44.81	40.00	66,000
3	Benton	1,844	25,680	13.96	25.00	46,000	3,373	144,365	42.80	40.00	124,920
4	Chehalis	327	12,956	39.60	41.00	13,407	1,865	91,650	57.82	52.00	82,420
5	Chelan	674	14,650	21.73	25.00	16,850	2,445	92,790	40.00	52.00	127,140
6	Clallam	130	3,324	25.57	41.00	5,330	840	37,487	44.62	40.00	33,500
7	Clarke	153	9,200	60.13	41.00	6,273	8,084	188,650	61.17	52.10	100,368
8	Columbia	1,225	52,690	42.92	25.00	30,625	4,095	270,810	66.13	52.00	212,940
9	Cowlitz	338	11,364	33.60	41.00	13,858	982	55,045	56.36	52.00	51,064
10	Douglas	3,525	55,703	15.85	25.00	88,125	18,523	534,195	39.43	52.00	708,196
11	Ferry	762	18,341	24.07	25.00	19,050	8,549	31,485	57.35	52.00	28,548
12	Franklin	565	5,793	11.47	25.00	12,628	3,227	86,594	26.83	40.00	129,980
13	Garfield	1,733	27,429	21.59	25.00	48,325	3,336	161,017	49.16	52.00	173,472
14	Island	73	2,030	25.69	41.00	3,239	568	27,985	50.15	52.00	29,016
15	Jefferson	164	7,270	44.32	41.00	6,724	286	17,680	61.82	40.00	11,440
16	King	857	59,125	68.87	41.00	35,137	7,892	694,820	88.35	52.00	408,824
17	Kitsap	820	23,864	29.10	41.00	33,620	256	20,870	81.51	40.00	10,740
18	Kittitas	1,345	14,900	33.38	25.00	33,625	2,844	172,825	60.77	52.00	147,888
19	Klickitat	1,844	49,256	26.42	25.00	46,500	3,054	186,397	61.09	62.00	158,808
20	Lewis	896	28,981	32.34	41.00	36,736	2,155	143,472	65.66	52.00	113,020
21	Lincoln	2,423	74,070	30.56	25.00	60,575	18,967	751,260	53.78	52.00	728,384
22	Mason	166	6,342	38.20	41.00	6,804	528	28,645	54.25	40.00	21,120
23	Okanogan	1,799	42,639	23.70	25.00	44,973	5,344	221,007	41.35	40.00	213,790
24	Pacific	32	677	21.15	41.00	1,212	875	10,295	27.46	40.00	15,000
25	Pierce	1,222	47,923	39.22	41.00	50,102	4,406	221,674	50.31	52.00	229,112
26	San Juan	64	5,485	34.45	41.00	2,624	721	45,255	62.74	52.00	37,492
27	Skagit	689	31,110	45.15	41.00	28,249	1,572	117,545	74.78	52.00	81,744
28	Skamania	13	415	31.92	41.00	532	488	22,052	45.21	40.00	19,620
29	Snohomish	625	24,955	39.93	41.00	25,625	3,454	218,270	63.20	52.00	179,608
30	Spokane	2,048	68,540	33.46	25.00	51,200	13,579	599,895	44.18	52.00	706,108
31	Stevens	222	7,208	32.44	41.00	9,102	1,567	71,885	45.55	40.00	62,680
32	Thurston	15	610	40.67	41.00	9,613	1,332	10,010	32.80	40.00	13,280
33	Wahkiakum	15	610	40.67	41.00	9,613	1,332	10,010	32.80	40.00	13,280
34	Walla Walla	1,857	47,155	34.74	25.00	33,925	7,658	391,810	51.16	52.00	398,216
35	Whitman	178	8,610	48.37	41.00	7,298	2,409	152,500	63.33	52.00	125,268
36	Yakima	5,869	160,650	27.66	25.00	145,225	16,103	727,465	45.17	52.00	837,856
37	Yakima	2,505	86,108	34.38	25.00	62,623	4,361	278,650	63.90	52.00	226,772
Total		38,760	\$1,111,970			\$1,080,840	142,635	\$7,260,692			\$7,197,932

24 PROCEEDINGS STATE BOARD OF EQUALIZATION, 1907

SCHEDULE "A"—CONTINUED

COUNTIES	1.—HORSES—continued					2				
	STALLIONS					MULES AND ASSES				
	As equalized by county board			As equalized by state board		As equalized by county board			As equalized by state board	
	No.	Value	Average value	Average value	Value	No.	Value	Average value	Average value	Value
1 Adams	31	\$18,165	\$586 00	\$310 00	\$9,610	758	\$29,265	\$38 60	\$50 00	\$37,900
2 Asotin	17	5,835	318 83	310 00	5,270	14	1,449	103 50	50 00	700
3 Benton	27	3,255	120 55	310 00	8,370	49	2,085	41 53	50 00	2,450
4 Cbehalis	20	4,400	220 00	310 00	6,200	18	1,010	56 11	50 00	900
5 Chelan	10	2,125	212 50	310 00	3,100	39	1,675	43 00	50 00	1,950
6 Clallam	6	1,580	263 33	310 00	1,860	10	172	17 20	50 00	500
7 Clarke	18	6,900	383 33	310 00	5,580	19	720	37 89	50 00	950
8 Columbia	42	9,700	230 95	310 00	12,020	199	13,010	65 38	50 00	9,950
9 Cowlitz	9	3,480	386 66	310 00	2,790	25	425	17 00	50 00	1,250
10 Douglas	96	22,910	238 65	310 00	29,760	390	19,380	49 69	50 00	19,500
11 Ferry	9	4,760	528 89	310 00	2,790	38	2,819	74 18	50 00	1,900
12 Franklin	7	4,415	630 71	310 00	2,170	241	8,884	36 65	50 00	12,050
13 Garfield	26	7,005	269 42	310 00	8,060	145	9,761	67 81	50 00	7,250
14 Island	2	850	175 00	310 00	620	2	150	75 00	50 00	100
15 Jefferson	2	250	125 00	310 00	620	3	90	30 00	50 00	150
16 King	75	30,170	402 26	310 00	23,250	200	9,300	46 50	50 00	10,000
17 Kitsap						26	291	11 64	50 00	1,250
18 Kittitas	37	14,620	395 13	310 00	11,470	151	6,190	40 99	50 00	7,550
19 Klickitat	37	14,050	379 73	310 00	11,470	116	8,385	71 85	50 00	5,800
20 Lewis	16	5,950	371 87	310 00	4,960	60	3,050	50 83	50 00	3,000
21 Lincoln	98	48,785	497 81	310 00	30,380	622	33,530	53 86	50 00	31,400
22 Mason	2	300	150 00	310 00	620	8	203	25 37	50 00	400
23 Okanogan	62	9,675	156 05	310 00	19,220	92	4,905	53 81	50 00	4,600
24 Pacific	5	590	118 00	310 00	1,550	14	136	9 71	50 00	700
25 Pierce	27	4,725	175 00	310 00	8,370	77	3,025	39 29	50 00	2,850
26 San Juan	4	740	185 00	310 00	1,240					
27 Skagit	12	4,860	404 16	310 00	3,720					
28 Skamania						6	266	44 33	50 00	300
29 Snohomish	12	6,890	574 17	310 00	3,720	39	2,860	73 83	50 00	1,950
30 Spokane	206	27,095	181 53	310 00	63,860	263	9,105	34 62	50 00	13,150
31 Stevens										
32 Thurston	15	4,287	285 80	310 00	4,650	39	1,226	31 43	50 00	1,950
33 Wahkiakum	3	525	175 00	310 00	980					
34 Walla Walla	56	15,699	280 17	310 00	17,360	869	48,450	55 75	50 00	43,450
35 Whatcom	21	3,325	158 32	310 00	6,510	14	720	51 44	50 00	700
36 Whitman	148	46,760	315 95	310 00	45,680	470	18,050	38 00	50 00	28,500
37 Yakima	43	13,590	316 04	310 00	13,330	111	6,120	55 13	50 00	5,550
Totals	1,201	\$347,247			\$372,310	5,182	\$246,857			\$256,600

SCHEDULE "A"—CONTINUED

3.—STOCK CATTLE

COUNTIES	YEARLINGS					TWO YEARS OLD				
	As equalized by county board			As equalized by state board		As equalized by county board			As equalized by state board	
	No.	Value	Average value	Average value	Value	No.	Value	Average value	Average value	Value
			value	value				value	value	
1 Adams.....	2,006	\$10,855	\$5.48	\$6.00	\$12,035	1,264	\$16,845	\$9.54	\$11.00	\$19,404
2 Asotin.....	1,607	10,286	6.46	6.00	9,642	1,387	12,388	8.33	11.00	16,357
3 Benton.....	345	2,230	6.46	6.00	2,070	344	3,635	10.57	11.00	3,784
4 Chehalis.....	1,450	7,366	5.08	6.00	8,700	1,288	12,788	9.92	11.00	14,168
5 Chelan.....	905	5,133	5.67	6.00	5,430	662	6,760	10.21	11.00	7,282
6 Clallam.....	983	7,417	7.55	6.00	5,898	668	7,214	10.80	11.00	7,348
7 Clarke.....	2,331	13,685	5.87	6.00	13,986	1,692	20,750	12.26	11.00	18,612
8 Columbia.....	2,266	11,490	5.07	6.00	13,506	1,621	15,320	9.45	11.00	17,881
9 Cowlitz.....	1,485	9,474	6.38	6.00	8,910	1,097	12,476	11.37	11.00	12,067
10 Douglas.....	1,508	8,265	5.48	6.00	9,045	5,591	41,857	7.49	11.00	61,501
11 Ferry.....	908	6,958	7.66	6.00	6,448	593	7,925	13.36	11.00	6,523
12 Franklin.....	179	1,236	6.90	6.00	1,074	352	1,510	4.29	11.00	3,872
13 Garfield.....	2,319	11,454	4.94	6.00	13,914	2,180	14,506	6.64	11.00	24,046
14 Island.....	513	5,190	10.11	6.00	3,078	230	3,875	14.67	11.00	2,580
15 Jefferson.....	426	3,558	8.16	6.00	2,616	310	4,550	15.00	11.00	3,410
16 King.....	1,904	11,270	5.26	6.00	8,184	1,222	16,660	13.63	11.00	13,442
17 Kittap.....	587	3,083	6.27	6.00	3,522	253	2,743	10.84	11.00	2,783
18 Kittitas.....	3,298	21,035	6.39	6.00	19,728	2,390	26,125	10.49	11.00	27,300
19 Knapkat.....	2,944	15,787	5.29	6.00	17,664	2,466	23,487	9.52	11.00	27,126
20 Lewis.....	3,484	19,860	5.70	6.00	20,904	2,783	27,168	9.76	11.00	30,613
21 Lincoln.....	3,089	18,945	5.27	6.00	21,534	2,752	22,638	8.23	11.00	31,272
22 Mason.....	502	1,932	3.85	6.00	3,012	354	2,622	7.41	11.00	3,894
23 Okanogan.....	7,035	70,835	10.07	6.00	42,198	9,268	138,200	14.91	11.00	101,948
24 Pacific.....	545	2,544	4.66	6.00	3,270	491	4,570	9.31	11.00	5,401
25 Pierce.....	1,542	10,863	7.04	6.00	9,252	1,184	13,272	11.21	11.00	13,024
26 San Juan.....	810	4,050	5.00	6.00	4,960	507	4,955	9.77	11.00	5,577
27 Skagit.....	2,345	11,840	5.04	6.00	14,088	1,829	18,640	10.19	11.00	20,149
28 Skamania.....	273	1,370	5.02	6.00	1,638	218	2,170	9.95	11.00	2,398
29 Snonomish.....	3,882	25,335	6.54	6.00	23,293	1,528	19,220	12.58	11.00	16,808
30 Spokane.....	3,477	21,850	6.28	6.00	20,862	2,302	25,755	10.90	11.00	26,082
31 Stevens.....										
32 Thurston.....	2,664	11,361	4.26	6.00	15,984	1,472	13,001	8.83	11.00	16,192
33 Wabkikom.....	362	1,823	5.03	6.00	2,172	296	2,960	10.00	11.00	3,256
34 Walla Walla.....	1,262	7,450	5.90	6.00	7,372	1,103	10,770	9.76	11.00	12,133
35 Whatcom.....	3,161	14,295	4.52	6.00	18,966	1,239	12,330	9.95	11.00	17,623
36 Whitman.....	6,978	39,105	5.61	6.00	41,838	5,712	38,000	10.15	11.00	64,852
37 Yakima.....	4,466	25,435	5.70	6.00	26,736	3,308	35,595	10.76	11.00	36,398
Totals.....	78,797	\$465,355			\$442,782	62,722	\$652,898			\$689,942

26 PROCEEDINGS STATE BOARD OF EQUALIZATION, 1907

SCHEDULE "A"—CONTINUED

COUNTIES	3. STOCK CATTLE— <i>cont'd</i>					4				
	THREE YEARS OLD AND OVER					MILCH COWS				
	As equalized by county board		As equalized by state board			As equalized by county board		As equalized by state board		
	No.	Value	Aver- age value	Aver- age value	Value	No.	Value	Aver- age value	Aver- age value	Value
1 Adams.....	2,670	\$31,600	\$11.88	\$12.50	\$33,375	2,150	\$38,945	\$18.11	\$20.00	\$43,000
2 Asotin.....	1,873	18,978	10.13	12.50	23,413	555	17,347	31.25	20.00	11,100
3 Benton.....	1,733	13,365	7.71	12.50	21,663	955	17,585	18.86	20.00	19,100
4 Chehalis.....	715	10,069	14.08	12.50	8,938	3,754	71,583	19.06	20.00	75,060
5 Chelan.....	566	7,782	18.75	12.50	7,075	1,665	33,470	20.10	20.00	33,300
6 Clallam.....	264	3,447	13.06	12.50	3,300	3,085	58,242	18.86	20.00	61,700
7 Clarke.....	726	12,760	17.57	12.50	9,075	8,598	182,120	21.19	20.00	171,860
8 Columbia.....	2,362	31,065	13.15	12.50	29,525	1,674	81,125	18.59	20.00	33,480
9 Cowlitz.....	845	11,810	13.97	12.50	10,563	3,509	69,955	19.93	20.00	70,180
10 Douglas.....	8,694	66,170	7.61	12.50	108,675	3,597	57,340	15.94	20.00	71,940
11 Ferry.....	893	18,066	20.23	12.50	11,163	848	20,927	24.68	20.00	16,960
12 Franklin.....	324	3,794	11.79	12.50	4,051	861	6,207	17.19	20.00	7,220
13 Garfield.....	4,690	52,789	11.28	12.50	56,500	525	7,021	13.37	20.00	10,500
14 Island.....	198	3,630	18.38	12.50	2,475	1,706	34,430	20.15	20.00	34,120
15 Jefferson.....	113	2,530	22.38	12.50	1,413	1,547	30,940	20.00	20.00	30,940
16 King.....	2,356	27,910	11.85	12.50	29,450	14,486	346,160	23.98	20.00	238,720
17 Kitsap.....	37	642	17.35	12.50	463	2,594	45,105	17.39	20.00	51,880
18 Kittitas.....	3,914	50,965	13.02	12.50	48,925	3,515	81,235	23.96	20.00	70,300
19 Klickitat.....	3,154	41,706	13.22	12.50	39,425	2,656	53,480	20.11	20.00	53,120
20 Lewis.....	3,222	43,449	13.48	12.50	40,275	5,421	112,787	20.80	20.00	108,420
21 Lincoln.....	4,077	41,965	10.29	12.50	50,963	4,522	64,015	14.14	20.00	90,440
22 Mason.....	179	2,347	13.11	12.50	2,238	1,122	16,369	14.59	20.00	22,440
23 Okanogan.....	7,839	164,000	20.92	12.50	97,988	2,570	65,475	25.48	20.00	51,400
24 Pacific.....	325	4,594	14.13	12.50	4,063	1,404	21,072	15.00	20.00	28,080
25 Pierce.....	1,405	19,408	13.81	12.50	17,563	9,501	189,427	19.94	20.00	190,020
26 San Juan.....	99	1,700	17.17	12.50	1,238	2,151	43,020	20.00	20.00	43,020
27 Skagit.....	796	12,020	15.10	12.50	9,950	4,081	88,615	21.96	20.00	80,620
28 Skamania.....	50	1,420	28.40	12.50	625	847	18,785	22.18	20.00	16,940
29 Snohomish.....	206	3,145	15.27	12.50	2,575	8,585	184,655	21.64	20.00	170,700
30 Spokane.....	2,351	30,800	13.10	12.50	29,388	10,894	195,606	17.95	20.00	217,380
31 Stevens*.....										
32 Thurston.....	719	9,208	12.81	12.50	8,988	5,233	71,902	13.74	20.00	104,660
33 Wabikakum.....	86	575	15.97	12.50	450	2,003	40,060	20.00	20.00	40,060
34 Walla Walla.....	3,793	44,115	11.63	12.50	47,413	2,489	45,960	18.85	20.00	48,780
35 Whatcom.....	336	5,355	15.94	12.50	4,200	4,454	87,645	19.67	20.00	89,080
36 Whitman.....	7,988	108,845	13.63	12.50	99,850	8,401	150,225	17.88	20.00	168,020
37 Yakima.....	3,869	48,445	12.52	12.50	48,363	6,286	145,375	23.12	20.00	125,720
Totals.....	78,407	\$950,459			\$917,596	137,539	\$2,747,129			\$2,750,780

*Stevens county failed to make due return of personal property.

SCHEDULE "A"—CONTINUED

		5					6					
		BULLS, KEPT FOR BREEDING PURPOSES					STOCK SHEEP AND GOATS					
COUNTIES	As equalized by county board			As equalized by state board			As equalized by county board			As equalized by state board		
	No.	Value	Average value	Average value	Value		No.	Value	Average value	Average value	Value	
1	Adams.....	71	\$1,305	\$18.38	\$25.00	\$1,775	18,181	\$99,290	\$2.00	\$2.50	\$45,453	1
2	Asotin.....	28	381	13.60	25.00	702	18,434	45,770	2.48	2.60	46,985	2
3	Benton.....	19	405	21.32	25.00	475	67,382	202,265	2.99	2.60	168,955	3
4	Chehalis.....	114	2,245	19.69	25.00	2,830	1,091	2,059	1.88	2.50	2,728	4
5	Cheban.....	52	1,185	22.80	25.00	1,300	765	1,325	1.73	2.50	1,913	5
6	Clallam.....	106	2,221	20.56	25.00	2,700	1,424	2,598	1.82	2.50	3,590	6
7	Clarke.....	249	4,135	16.61	25.00	6,225	2,845	6,075	2.14	2.50	7,113	7
8	Columbia.....	90	2,080	21.01	25.00	2,475	23,405	57,580	2.46	2.50	58,513	8
9	Cowlitz.....	149	3,802	22.23	25.00	3,725	1,310	8,412	2.60	2.50	8,275	9
10	Douglas.....	68	1,275	18.75	25.00	1,700	18,417	41,475	2.25	2.50	46,043	10
11	Ferry.....	39	859	22.02	25.00	975	159	284	1.58	2.50	393	11
12	Franklin.....	3	65	18.35	25.00	75	21,100	42,200	2.00	2.50	52,750	12
13	Garfield.....	68	1,425	20.93	25.00	1,700	7,070	16,764	2.37	2.50	17,675	13
14	Island.....	20	485	24.25	25.00	500	1,772	3,655	2.00	2.50	4,430	14
15	Jefferson.....	58	1,210	20.80	25.00	1,450	847	1,694	2.00	2.50	2,118	15
16	King.....	421	8,970	21.30	25.00	10,525	3,257	9,105	2.77	2.50	8,148	16
17	Kitsap.....	48	993	20.66	25.00	1,200	834	1,383	1.65	2.50	2,085	17
18	Kittitas.....	184	4,275	23.23	25.00	4,600	45,000	116,275	2.42	2.50	120,023	18
19	Klickitat.....	128	3,013	23.54	25.00	3,200	64,183	135,067	2.04	2.50	135,458	19
20	Lewis.....	137	2,518	18.38	25.00	3,425	2,805	6,844	2.08	2.50	7,013	20
21	Lincoln.....	159	3,080	19.30	25.00	3,975	204	430	2.10	2.50	510	21
22	Mason.....	49	780	16.00	25.00	1,225	480	1,098	2.16	2.50	1,300	22
23	Okanogan.....	243	7,695	31.54	25.00	6,075	20,298	45,972	2.26	2.50	50,745	23
24	Pacific.....	54	872	16.15	25.00	1,350	207	360	1.75	2.50	518	24
25	Pierce.....	239	4,790	20.03	25.00	5,975	1,635	3,692	2.24	2.50	4,088	25
26	San Juan.....	80	1,314	16.42	25.00	2,000	9,521	24,357	2.45	2.50	25,803	26
27	Skagit.....	34	615	18.06	25.00	850	3,177	6,358	2.00	2.50	7,943	27
28	Skamania.....	31	770	24.84	25.00	775	317	592	2.85	2.50	793	28
29	Snohomish.....	264	5,040	19.09	25.00	6,600	1,382	3,225	2.41	2.50	3,460	29
30	Spokane.....	307	5,315	17.96	25.00	7,675	508	985	1.94	2.50	1,270	30
31	Stevens.....	180	2,338	12.99	25.00	4,500	764	1,456	1.77	2.50	1,910	31
32	Thurston.....	56	1,105	19.73	25.00	1,400	66	130	1.97	2.50	165	32
33	Wahkiakum.....	121	1,960	16.19	25.00	3,025	21,289	46,875	2.18	2.50	53,098	33
34	Walla Walla.....	156	2,775	17.80	25.00	3,875	2,887	5,480	1.89	2.50	7,218	34
35	Whitcom.....	264	5,830	22.35	25.00	6,150	18,206	36,555	2.00	2.50	45,686	35
36	Yakima.....	287	6,505	27.44	25.00	5,925	104,490	269,410	2.86	2.50	261,225	36
Totals.....		4,526	\$93,267			\$113,150	478,925	\$1,207,544			\$1,197,327	

SCHEDULE "A"—CONTINUED

COUNTIES	7 SHEEP—BUCKS KEPT FOR BREEDING PURPOSES					8 HOGS				
	As equalized by county board			As equalized by state board.		As equalized by county board			As equalized by state board	
	No.	Value	Average value	Average value	Value	No.	Value	Average value	Average value	Value
1 Adams.....	80	\$200	\$2 50	\$5 00	\$400	3,652	\$11,700	\$3 20	\$4 25	\$15,521
2 Asotin.....	1,628	8,777	2 47	5 00	7,640	2,810	8,965	3 20	4 25	11,942
3 Benton.....	63	220	3 49	5 00	315	878	2,845	3 24	4 25	8,732
4 Chehalis.....	272	555	2 04	5 00	1,360	2,179	6,450	2 96	4 25	9,261
5 Chelan.....						1,320	4,080	3 05	4 25	5,610
6 Clallam.....	2	8	4 00	5 00	10	851	2,346	2 99	4 25	3,617
7 Clarke.....						2,874	12,385	4 31	4 25	12,215
8 Columbia.....	189	945	5 00	5 00	945	2,959	13,130	4 43	4 25	12,576
9 Cowlitz.....	5	20	4 00	5 00	25	1,471	4,246	2 88	4 25	6,252
10 Douglas.....	35	185	5 29	5 00	175	4,043	13,255	3 28	4 25	17,183
11 Ferry.....						477	2,097	4 40	4 25	2,028
12 Franklin.....	81	264	3 26	5 00	405	683	2,371	3 47	4 25	3,903
13 Garfield.....	59	177	3 00	5 00	295	3,816	14,047	3 68	4 25	16,218
14 Island.....	1	5	5 00	5 00	5	442	1,471	3 33	4 25	1,879
15 Jefferson.....	3	11	3 66	5 00	15	227	831	3 66	4 25	965
16 King.....	215	1,290	6 00	5 00	1,075	2,203	10,855	4 92	4 25	9,353
17 Kittitas.....	4	12	3 00	5 00	20	441	1,414	3 20	4 25	1,875
18 Kittitas.....	428	1,745	4 07	5 00	2,140	2,316	8,505	3 67	4 25	9,343
19 Klickitat.....	350	2,122	6 06	5 00	1,750	5,177	14,937	2 89	4 25	22,002
20 Lewis.....						6,725	17,145	2 55	4 25	28,581
21 Lincoln.....	141	315	2 23	5 00	705	4,106	14,273	3 47	4 25	17,451
22 Mason.....	4	10	2 50	5 00	20	418	1,707	4 08	4 25	1,777
23 Okanogan.....	355	1,608	4 53	5 00	1,775	2,822	15,062	5 34	4 25	11,994
24 Pacific.....	87	87	2 85	5 00	185	158	507	3 20	4 25	672
25 Pierce.....	158	380	2 48	5 00	765	2,074	8,088	3 88	4 25	8,815
26 San Juan.....	44	239	5 43	5 00	220	792	2,787	3 56	4 25	3,360
27 Skagit.....						940	2,886	3 07	4 25	3,905
28 Skamania.....						251	1,200	4 78	4 25	1,067
29 Snohomish.....						1,469	7,950	5 34	4 25	6,320
30 Spokane.....	226	350	1 55	5 00	1,130	8,840	16,193	4 85	4 25	14,193
31 Stevens.....										
32 Thurston.....	1	3	3 00	5 00	5	2,150	5,445	2 53	4 25	9,184
33 Wahkinum.....	87	74	2 00	5 00	185	499	1,000	2 00	4 25	2,121
34 Walla Walla.....	44	145	3 29	5 00	220	4,218	12,800	3 03	4 25	17,327
35 Whitcom.....	253	595	2 35	5 00	1,265	1,483	6,005	4 05	4 25	6,303
36 Whitman.....	80	405	5 06	5 00	400	16,457	66,455	4 04	4 25	69,942
37 Yakima.....	3,205	7,745	2 41	5 00	16,025	3,079	16,155	5 24	4 25	13,088
Totals.....	7,895	\$28,492			\$39,475	89,820	\$331,709			\$381,744

SCHEDULE "A"—CONTINUED

COUNTIES	9 POULTRY		10 DRAYS, TRUCKS, WAGONS AND SLEIGHS				
	County board	State board	As equalized by county board			As equalized by state board	
	Value	Value	No.	Value	Average value	Average value	Value
1 Adams.....	\$100	\$957	2,214	\$47,345	\$21.38	\$26.25	\$58,118
2 Asotin.....	180	833	402	9,028	22.46	26.25	10,553
3 Benton.....	2,125	2,125	854	22,435	26.27	26.25	22,418
4 Chehalis.....	4,745	4,745	774	18,971	24.51	26.25	20,318
5 Cowlitz.....	2,969	2,969	1,303	29,062	22.32	26.25	34,204
6 Clallam.....	2,591	2,591	328	5,596	17.06	26.25	8,610
7 Clarke.....	8,290	8,290	1,563	81,465	20.13	26.25	41,029
8 Columbia.....	643	643	970	28,835	29.73	26.25	25,463
9 Cowlitz.....	2,915	2,915	419	7,128	17.00	26.25	10,999
10 Douglas.....	285	3,514	3,575	80,985	22.62	26.25	98,844
11 Ferry.....	2,560	2,989	466	10,397	22.31	26.25	12,233
12 Franklin.....	850	850	738	15,073	20.56	26.25	19,241
13 Garfield.....	2,922	3,630	846	15,242	18.02	26.25	22,208
14 Island.....	4,185	4,185	200	4,140	20.70	26.25	5,250
15 Jefferson.....	650	650	155	2,830	18.25	26.25	4,069
16 King.....	87,220	87,220	4,575	213,730	46.71	26.25	120,094
17 Kittitas.....	17,864	17,864	671	12,663	18.87	26.25	17,614
18 Kittitas.....	2,550	2,550	1,705	37,285	21.86	26.25	44,756
19 Klickitat.....	1,095	1,095	1,185	28,299	23.88	26.25	31,106
20 Lewis.....	9,073	9,716	1,259	24,700	19.62	26.25	33,049
21 Lincoln.....	1,570	18,162	3,519	77,765	22.09	26.25	92,374
22 Mason.....	3,801	8,801	230	8,807	16.55	26.25	6,038
23 Okanogan.....	220	429	1,317	52,498	39.86	26.25	84,671
24 Pacific.....	418	1,978	158	2,145	14.02	26.25	4,016
25 Pierce.....	82,259	82,259	3,082	83,040	27.39	26.25	79,590
26 San Juan.....	5,702	5,702	330	6,290	19.06	26.25	8,563
27 Skagit.....	1,673	1,673	814	16,995	20.87	26.25	21,368
28 Skamania.....	1,441	1,441	179	4,651	25.98	26.25	4,699
29 S. homish.....	12,105	12,105	3,226	70,880	21.97	30.00	96,780
30 Spokane.....	21,420	23,133	3,898	147,455	37.83	26.25	102,823
31 Stevens.....							
32 Thurston.....	8,563	10,585	986	14,293	15.27	26.25	24,570
33 Wahkiakum.....	272	272	120	2,537	21.14	26.25	3,150
34 Walla Walla.....	2,520	4,009	1,805	42,580	23.59	26.25	47,881
35 Whitcom.....	5,115	13,217	1,055	23,325	22.10	26.25	27,694
36 Whatman.....		22,508	4,169	86,505	20.75	26.25	109,436
37 Yakima.....	7,175	7,175	2,140	58,825	27.49	26.25	56,175
Totals.....	\$202,483	\$263,230	51,120	\$1,338,820			\$1,354,004

SCHEDULE "A"—CONTINUED

COUNTIES	11 CARRIAGES, CABS, HACKS, BUG- GIES AND CUTTERS					12 BICYCLES				
	As equalized by county board			As equalized by state board		As equalized by county board			As equalized by state board	
	No.	Value	Average value	Average value	Value	No.	Value	Average value	Average value	Value
1 Adams.....	1,351	\$34,350	\$25.43	\$25.00	\$33,775	6	\$55	\$9.16	\$9.00	54
2 Asotin.....	292	7,408	25.37	25.00	7,300	6	50	8.33	9.00	54
3 Benton.....	476	12,055	25.33	25.00	11,900	23	185	8.04	9.00	207
4 Chehalis.....	488	11,827	27.00	25.00	10,950	355	2,595	7.30	9.00	3,195
5 Chelan.....	642	14,624	22.78	25.00	16,050	7	55	7.85	9.00	63
6 Clallam.....	343	5,708	16.64	25.00	8,575	23	135	5.87	9.00	207
7 Clarke.....	986	19,475	19.75	25.00	24,650	181	1,325	10.11	9.00	1,179
8 Columbia.....	700	20,905	29.86	25.00	17,500	35	305	8.71	9.00	315
9 Cowlitz.....	295	4,928	16.70	25.00	7,875	19	127	6.66	9.00	171
10 Douglas.....	1,953	42,760	21.90	25.00	48,825	37	425	11.48	9.00	333
11 Ferry.....	216	5,956	27.57	25.00	5,400	3	45	15.00	9.00	27
12 Franklin.....	221	4,409	19.95	25.00	5,525	2	22	11.00	9.00	18
13 Garfield.....	600	11,908	19.85	25.00	15,000	7	86	5.14	9.00	63
14 Island.....	178	3,670	20.61	25.00	4,450					
15 Jefferson.....	112	2,285	20.40	25.00	2,800	6	55	9.16	9.00	54
16 King.....	1,849	78,820	39.92	32.50	60,093	416	6,320	15.19	9.00	3,744
17 Kitsap.....	212	3,614	17.01	25.00	5,300	61	528	8.65	9.00	549
18 Kittitas.....	1,062	25,035	23.57	25.00	26,550	254	2,040	7.87	9.00	2,286
19 Klickitat.....	908	21,283	23.44	25.00	22,700	15	115	7.66	9.00	135
20 Lewis.....	883	18,544	21.00	25.00	22,075	322	2,017	6.26	9.00	2,898
21 Lincoln.....	2,422	57,510	23.74	25.00	60,550	43	465	10.81	9.00	387
22 Mason.....	148	2,986	20.18	25.00	3,700	52	390	7.50	9.00	468
23 Okanogan.....	530	22,000	41.51	25.00	18,250	11	237	21.54	9.00	99
24 Pacific.....	79	1,574	19.92	25.00	1,975	10	70	7.00	9.00	90
25 Pierce.....	1,327	41,697	31.42	32.50	43,128	1,041	9,214	8.85	9.00	9,369
26 San Juan.....	286	4,902	20.77	25.00	5,900	5	31	6.20	9.00	45
27 Skagit.....	736	15,570	21.15	25.00	18,400	117	980	8.37	9.00	1,053
28 Skamania.....	97	2,567	26.46	25.00	2,425	7	82	11.71	9.00	63
29 Snohomish.....										
30 Spokane.....	2,806	92,550	32.98	32.50	91,195	933	8,200	8.78	9.00	8,397
31 Stevens.....										
32 Thurston.....	823	12,975	15.76	25.00	20,575	380	2,384	6.27	9.00	3,420
33 Wabkiakum.....	42	995	23.69	25.00	1,050	1	5	5.00	9.00	9
34 Walla Walla.....	1,328	41,610	31.33	32.50	43,160	221	2,290	10.09	9.00	1,969
35 Whitcom.....	682	15,350	22.50	32.50	22,165	122	895	7.33	9.00	1,098
36 Whitman.....	3,266	68,055	21.23	25.00	80,150	63	780	12.38	9.00	567
37 Yakima.....	2,045	55,810	27.29	25.00	51,125	142	1,395	9.82	9.00	1,278
Totals.....	30,224	\$780,715			\$815,541	4,876	\$43,758			\$43,884

SCHEDULE "A"—CONTINUED

COUNTIES	13 AUTOMOBILES					14 WATCHES				
	As equalized by county board			As equalized by state board		As equalized by county board			As equalized by state board	
	No.	Value	Average value	Average value	Value	No.	Value	Average value	Average value	Value
1 Adams.....	4	\$420	\$105 00	\$350	\$1,400	470	\$2,860	\$6 08	.....	\$6,030
2 Asotin.....	.....	.....	.....	.....	.....	122	1,042	8 54	.....	1,750
3 Benton.....	.....	.....	.....	.....	.....	441	8,515	7 97	.....	4,410
4 Chehalis.....	19	8,765	198 16	350	6,650	1,112	11,075	9 95	.....	11,120
5 Chelan.....	7	2,005	287 42	350	2,450	336	2,874	8 07	.....	8,860
6 Cullam.....	.....	.....	.....	.....	.....	295	2,077	7 04	.....	8,820
7 Clarke.....	8	1,800	600 00	500	1,500	825	8,890	10 43	.....	8,750
8 Columbia.....	9	4,285	470 56	350	3,150	384	3,480	9 06	.....	8,610
9 Cowlitz.....	8	2,400	800 00	500	1,500	318	2,857	9 13	.....	8,130
10 Douglas.....	4	860	90 00	350	1,400	429	8,595	8 38	.....	7,010
11 Ferry.....	.....	.....	.....	.....	.....	187	2,115	11 81	.....	1,870
12 Franklin.....	1	90	90 00	350	350	65	894	6 06	.....	990
13 Garfield.....	7	3,030	432 86	350	2,450	429	2,425	5 65	.....	4,290
14 Island.....	.....	.....	.....	.....	.....	36	330	9 16	.....	860
15 Jefferson.....	2	500	250 00	350	700	101	1,127	11 15	.....	1,010
16 King.....	827	323,665	989 76	800	261,600	8,689	113,490	13 06	.....	86,890
17 Kittap.....	.....	.....	.....	.....	.....	896	7,783	8 68	.....	8,960
18 Kittitas.....	8	1,025	208 12	350	2,800	1,002	9,400	9 38	.....	10,020
19 Klickitat.....	.....	.....	.....	.....	.....	820	2,460	7 68	.....	5,740
20 Lewis.....	13	2,280	175 89	500	6,500	1,060	7,369	6 82	.....	15,150
21 Lincoln.....	4	1,300	325 00	350	1,400	792	6,840	7 38	.....	13,810
22 Mason.....	5	870	174 00	350	1,750	161	1,268	8 40	.....	1,960
23 Okanogan.....	.....	.....	.....	.....	.....	389	3,112	8 00	.....	8,890
24 Pacific.....	2	450	225 00	350	700	27	216	8 00	.....	550
25 Pierce.....	118	78,980	628 53	500	59,000	5,481	64,190	11 71	.....	63,540
26 San Juan.....	1	300	300 00	350	350	27	440	16 30	.....	820
27 Skagit.....	5	2,250	450 00	350	1,750	182	2,000	10 99	.....	5,000
28 Skamania.....	.....	.....	.....	.....	.....	108	1,010	9 81	.....	1,030
29 Snohomish.....	19	5,755	302 90	500	9,500	1,922	20,975	10 91	.....	19,220
30 Spokane.....	74	25,575	845 60	500	37,000	3,775	56,980	15 09	.....	55,590
31 Stevens.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
32 Thurston.....	11	2,780	248 18	500	5,500	957	7,009	7 32	.....	18,080
33 Wahkiakum.....	.....	.....	.....	.....	.....	23	395	17 17	.....	500
34 Walla Walla.....	28	13,960	498 57	500	14,000	624	7,200	11 54	.....	6,240
35 Whatcom.....	28	12,990	463 93	500	14,000	474	4,920	10 38	.....	14,760
36 Whitman.....	8	1,130	141 25	350	2,800	1,550	10,640	6 86	.....	18,870
37 Yakima.....	17	6,910	406 47	500	8,500	990	10,355	10 45	.....	9,900
Total.....	727	\$494,825	.....	.....	\$448,700	34,519	\$380,208	.....	.....	\$416,550

32 PROCEEDINGS STATE BOARD OF EQUALIZATION, 1907

SCHEDULE "A"—CONTINUED

COUNTIES	15 ORGANS AND MELODEONS					16 PIANOS—AUTOMATIC AND ELECTRIC PIANOS AND ORCHESTRIONS				
	As equalized by county board			As equalized by state board		As equalized by county board			As equalized by state board	
	No.	Value	Average value	Average value	Value	No.	Value	Average value	Average value	Value
	No.	Value	Average value	Average value	Value	No.	Value	Average value	Average value	Value
1 Adams.....	190	\$3,505	\$18.45	\$21.50	\$4,085	117	\$12,885	\$109.70	.....	\$18,150
2 Asotin.....	72	1,420	19.72	21.50	1,548	67	7,425	110.82	.....	7,370
3 Benton.....	117	2,490	21.28	21.50	2,516	145	16,100	111.04	.....	15,950
4 Chehalis.....	234	4,480	19.14	21.50	5,031	588	53,195	98.87	.....	59,180
5 Chelan.....	124	1,975	15.92	21.50	2,666	308	26,270	85.29	.....	33,890
6 Clallam.....	79	1,555	19.68	21.50	1,699	149	11,185	75.07	.....	16,390
7 Clarke.....	357	6,460	18.09	21.50	7,677	278	32,615	116.96	.....	30,590
8 Columbia.....	128	2,835	22.15	21.50	2,752	129	15,005	116.32	.....	16,610
9 Cowlitz.....	172	3,737	21.72	21.50	3,698	152	10,110	66.50	.....	16,720
10 Douglas.....	287	4,750	16.55	21.50	6,171	212	18,920	89.25	.....	23,320
11 Ferry.....	37	1,107	29.91	21.50	796	56	6,495	115.98	.....	6,600
12 Franklin.....	44	805	18.29	21.50	946	34	2,714	79.81	.....	3,740
13 Garfield.....	117	1,683	14.38	21.50	2,516	80	8,241	103.01	.....	13,860
14 Island.....	54	800	14.81	21.50	1,161	43	3,325	77.32	.....	4,730
15 Jefferson.....	39	695	17.82	21.50	839	99	7,950	80.30	.....	10,890
16 King.....	1,849	38,570	28.59	21.50	29,004	8,844	1,077,725	121.85	.....	972,840
17 Kittap.....	185	3,307	17.87	21.50	3,978	334	29,465	88.21	.....	36,740
18 Kittitas.....	291	6,250	21.47	21.50	6,257	399	39,965	100.16	.....	43,890
19 Klickitat.....	264	5,178	19.61	21.50	5,676	131	13,500	103.05	.....	16,390
20 Lewis.....	426	9,274	21.77	21.50	9,159	378	37,025	97.95	.....	41,580
21 Lincoln.....	509	9,825	19.30	21.50	10,944	479	52,735	110.09	.....	52,690
22 Mason.....	75	1,439	19.19	21.50	1,613	83	7,664	92.34	.....	9,130
23 Okanogan.....	132	3,367	25.50	21.50	2,838	140	12,645	90.32	.....	15,400
24 Pacific.....	34	977	28.73	21.50	731	62	8,835	61.85	.....	10,450
25 Pierce.....	1,292	27,440	21.24	21.50	27,778	4,828	455,245	105.19	.....	476,080
26 San Juan.....	98	1,952	19.91	21.50	2,107	63	6,390	101.43	.....	6,930
27 Skagit.....	185	3,925	21.21	21.50	3,978	251	25,395	101.17	.....	27,610
28 Skamania.....	39	935	23.98	21.50	839	22	2,210	100.45	.....	3,850
29 Snohomish.....	574	10,795	18.81	21.50	12,341	1,463	166,085	113.52	.....	160,930
30 Spokane.....	1,056	27,740	26.27	21.50	22,704	3,494	367,410	105.15	.....	422,400
31 Stevens.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
32 Thurston.....	853	5,372	15.21	21.50	7,590	459	34,438	75.02	.....	50,490
33 Wahkiakum.....	40	400	10.00	21.50	860	31	8,090	99.35	.....	3,410
34 Walla Walla.....	167	3,505	20.98	21.50	3,591	573	63,200	110.30	.....	63,080
35 Whatcom.....	165	3,135	19.00	21.50	3,548	373	36,685	98.35	.....	76,670
36 Whitman.....	893	15,460	17.31	21.50	19,200	817	62,825	76.90	.....	95,490
37 Yakima.....	346	7,540	21.80	21.50	7,439	668	76,510	117.16	.....	71,830
Totals.....	10,524	\$224,683	.....	.....	\$226,276	25,784	\$2,806,312	.....	.....	\$2,935,790

SCHEDULE "A"—CONTINUED

17 BAND INSTRUMENTS, VIOLINS, PHONOGRAPHS AND MUSICAL BOXES			18 SEWING MACHINES				19 Household furniture, including clocks, rugs, etc.	
COUNTIES	County board	State board	As equalized by county board		As equalized by state board			
	Value	Value	No.	Value	Average value	Average value	Value	
1 Adams.....	\$585	\$535	712	\$4,595	\$6.45	.....	\$10,476	\$49,350 1
2 Asotin.....	140	140	217	1,818	8.38	.....	2,772	33,845 2
3 Benton.....	780	780	566	6,119	10.79	.....	6,792	55,455 3
4 Chehalis.....	4,080	4,080	1,220	12,560	10.29	.....	14,640	212,080 4
5 Chelan.....	425	425	811	6,997	8.62	.....	11,568	64,800 5
6 Clallam.....	923	923	471	3,542	7.52	.....	6,276	41,268 6
7 Clarke.....	1,740	1,740	1,217	14,485	11.90	.....	14,604	111,825 7
8 Columbia.....	910	910	475	4,755	10.01	.....	7,080	50,500 8
9 Cowlitz.....	502	502	663	5,737	8.65	.....	7,956	50,169 9
10 Douglas.....	1,475	1,475	1,821	11,050	8.36	.....	18,540	93,560 10
11 Ferry.....	586	586	314	2,874	9.15	.....	3,768	28,486 11
12 Franklin.....	25	25	177	1,630	9.21	.....	2,124	19,691 12
13 Garfield.....	735	735	360	2,792	7.75	.....	6,708	26,351 13
14 Island.....	20	20	208	2,000	9.61	.....	2,496	14,190 14
15 Jefferson.....	50	50	187	1,876	10.03	.....	2,244	24,030 15
16 King.....	50,855	50,355	16,067	222,310	13.83	.....	192,804	3,638,305 16
17 Kitsap.....	1,393	1,393	1,143	11,051	9.66	.....	14,436	95,373 17
18 Kittitas.....	1,520	1,520	1,628	18,730	11.50	.....	19,536	177,380 18
19 Klickitat.....	542	542	746	7,181	9.63	.....	8,952	74,863 19
20 Lewis.....	729	729	1,723	14,712	8.53	.....	20,676	134,419 20
21 Lincoln.....	1,580	1,580	1,979	16,840	8.50	.....	25,032	197,155 21
22 Mason.....	433	433	348	3,030	8.71	.....	4,176	23,733 22
23 Okanogan.....	673	673	657	9,318	14.18	.....	7,881	71,230 23
24 Pacific.....	785	785	98	707	7.22	.....	3,480	19,976 24
25 Pierce.....	15,197	15,197	9,802	107,640	10.98	.....	117,624	1,508,223 25
26 San Juan.....	568	568	382	3,244	8.50	.....	4,584	29,580 26
27 Skagit.....	628	628	561	5,236	9.33	.....	6,732	67,585 27
28 Skamania.....	570	570	116	1,230	10.60	.....	1,392	6,905 28
29 Snohomish.....	5,170	5,170	.....	.....	.....	.....	.....	577,015 29
30 Spokane.....	14,030	14,080	7,937	84,990	10.70	.....	95,244	1,597,650 30
31 Stevens.....	.....	.....	.....	.....	.....	.....	.....	..... 31
32 Thurston.....	1,743	1,743	1,604	12,454	7.76	.....	19,248	123,063 32
33 Wahkiakum.....	345	345	216	1,745	8.08	.....	2,988	13,787 33
34 Walla Walla.....	1,290	1,290	876	8,895	10.15	.....	10,512	219,350 34
35 Whatcom.....	595	595	736	5,990	8.14	.....	22,752	83,115 35
36 Whitman.....	2,295	2,295	3,071	22,845	7.44	.....	40,980	323,925 36
37 Yakima.....	1,260	1,260	1,422	16,130	11.34	.....	17,064	207,725 37
T tal.....	\$114,577	\$114,577	60,031	\$657,099	.....	.....	\$754,140	\$10,065,967

SCHEDULE "A"—CONTINUED

COUNTIES		20 Gold and silver plate and plated ware.....	21 Statuary, paintings, engravings, etc.....	22 Libraries, books, sci- entific instruments, etc.....	23 Office furniture.....	24 Diamonds, jewelry, furs, etc., clothing, etc.....	25 Agricultural imple- ments, machinery and harness.....	26 Mechanics' tools and implements.....	
1	Adams	\$210	\$100	\$4,085	\$11,845	\$2,896	\$154,070	\$10,850	1
2	Asotin	250	130	965	2,430	1,865	23,710	727	2
3	Benton	800	215	9,696	12,940	1,860	48,020	5,070	3
4	Chehalis	2,520	820	19,654	74,582	15,871	16,588	30,077	4
5	Chelan	80		6,408	10,575	1,665	25,946	8,245	5
6	Ciallam	320	800	2,300	4,005	9,218	8,704	2,097	6
7	Clarke	810	140	10,385	6,955	585	69,490	6,035	7
8	Columbia	470	275	5,450	7,915	1,590	77,230	3,245	8
9	Cowlitz	90		3,110	3,820	6,202	13,802	5,808	9
10	Douglas	240	20	4,645	21,210	3,120	156,150	8,925	10
11	Ferry	567	50	2,843	4,723	4,196	15,480	4,646	11
12	Franklin	50	60	1,810	3,414	959	37,989	2,005	12
13	Garfield	116	18	2,973	2,715	1,667	58,385	1,813	13
14	Island			140	645		5,724	580	14
15	Jefferson	505	200	1,985	8,575	2,164	5,652	602	15
16	King	62,370	34,460	249,190	564,706	125,370	94,975	102,510	16
17	Kitsap	946	175	4,367	6,225	3,157	8,196	7,198	17
18	Kittitas	920	195	12,205	13,420	3,355	55,275	10,900	18
19	Klickitat	240	5	5,445	5,870	1,710	61,835	6,574	19
20	Lewis	1,735		6,230	8,921	2,168	30,065	10,457	20
21	Lincoln	870	285	12,995	40,895	5,075	192,855	15,035	21
22	Mason	259	120	1,578	2,788	1,532	4,492	2,874	22
23	Okanogan	910	200	8,253	9,353	5,278	77,585	7,915	23
24	Pacific	786	240	620	7,430	582	3,227	2,247	24
25	Pierce	22,745	12,847	82,530	189,567	49,770	46,560	29,985	25
26	San Juan	225	50	1,250	2,385	1,527	13,702	2,155	26
27	Skagit	250	150	6,423	9,000	535	28,228	3,670	27
28	Skamania	157	60	457	1,510	1,144	3,672	1,248	28
29	Snohomish	6,460	10,285	14,445	47,710	22,875	60,410	39,945	29
30	Spokane	32,470	15,300	100,815	175,685	78,290	150,605	38,765	30
31	Stevens								31
32	Thurston	1,834	482	10,044	11,489	4,123	13,745	6,274	32
33	Wahkiakum	485	30	860	2,170	175	4,070	540	33
34	Walla Walla	2,680	935	22,895	33,865	9,085	102,230	7,085	34
35	Whatcom	1,670	480	13,845	32,545	6,720	27,080	11,870	35
36	Whitman	1,055	300	15,765	25,335	11,350	194,250	18,200	36
37	Yakima	2,685	595	20,255	26,780	27,745	74,425	8,025	37
Totals.....		\$148,480	\$79,422	\$666,855	\$1,387,948	\$414,868	\$1,963,847	\$414,047	

SCHEDULE "A"—CONTINUED

COUNTIES		27 Royalties and patent rights.....	28 Thrashing machines, hay presses, en- grines, etc.....	29 Steamboats, sailing vessels, launches, dredges, etc.....	30 Lumber.....	31 Saw logs.....	32 Shingles and lath. .	33 Sash, doors, mouldings, etc.....	
1	Adams.....		\$88,945		\$10,450		\$280	\$1,120	1
2	Asotin.....	\$40	7,495	\$660	18,000	\$1,000		1,200	2
3	Benton.....	96	84,080	8,850	22,940			110	3
4	Chehalis.....		286,171	78,707	139,972	126,598	23,190	4,100	4
5	Chelan.....	65	1,385	24,100	31,145	17,982			5
6	Clallam.....		20,685	8,835	2,040	8,245	1,798	240	6
7	Clarke.....		89,405	16,980	36,485	6,900	4,680	2,000	7
8	Columbia.....	205	40,915	850	1,090	580	25	25	8
9	Cowlitz.....		65,389	12,850	17,237	10,390	4,845		9
10	Douglas.....		74,560	8,190	8,860	10	5	565	10
11	Ferry.....	5	6,825	2,914	9,726	9,251	30		11
12	Franklin.....		16,104	18,080	28,278	65	65		12
13	Garfield.....		18,851	815	6,441		360	600	13
14	Island.....		12,555	8,135	1,210	2,860	900		14
15	Jefferson.....		44,205	130,692	2,500	10,650			15
16	King.....	7,779,478	278,470	820,905	277,200	98,555	89,020	44,780	16
17	Kitsap.....		31,100	93,429	20,333	41,386	2,345	20	17
18	Kittitas.....	140	17,925	840	4,250	21,310	250	595	18
19	Klickitat.....	65	21,520	5,480	8,590	6,795	75	17,601	19
20	Lewis.....		61,995	575	76,281	2,460	2,290	1,700	20
21	Lincoln.....	10	128,085	3,725	5,585	1,345		23,880	21
22	Mason.....		43,957	11,588	18,166	25,022	4,168	78	22
23	Okanogan.....	1,480	10,400	3,930	6,535	3,990	215	600	23
24	Pacific.....		37,055	38,720	26,575	20,155	1,450		24
25	Pierce.....	2,456,772	131,190	291,622	222,116	62,073	20,940	38,078	25
26	San Juan.....		4,125	51,500	1,005	2,375	1,125	50	26
27	Skagit.....		98,575	41,940	986,45	25,120	21,866	300	27
28	Skamania.....		34,880	4,470	158,13	78,877			28
29	Snohomish.....	34,260	456,115	54,670	443,260	180,060			29
30	Spokane.....	3,695	56,610	3,285	183,080	55,715	2,030	15,655	30
31	Stevens.....								31
32	Thurston.....		68,262	23,939	41,388	23,964	5,796	4,395	32
33	Wahkiakum.....	500	48,930	20,090		500	100		33
34	Walla Walla.....	975	51,585	1,440	43,190		16,975	14,250	34
35	Whatcom.....		48,410	93,895	202,515	85,765	115,155	390	35
36	Whitman.....	1,100	102,075		45,695	12,325	3,338	7,007	36
37	Yakima.....		11,705		90,380	8,400	7,010	6,445	37
Totals....		\$10,278,885	\$2,440,439	\$1,880,131	\$2,156,921	\$937,158	\$329,776	\$185,729	

SCHEDULE "A"—CONTINUED

COUNTIES	34 Wood, coal, wool, hides, etc.....	35 Goods and merchandise.....	36 Manufacturers' materials and manufactured articles.....	37 Manufacturers' tools, implements and machinery.....	38 Monies and credits of banks, bankers, brokers, etc.....	39 Monies on hand or on deposit.....
1 Adams	\$100	\$225,680	\$900	\$6,175	\$177,880	1
2 Asotin	500	100,318	340	36,440	27,840	2
3 Benton	280	102,635	2,300	8,790	7,940	3
4 Chehalis	515	395,376	9,577	519,450	127,050	4
5 Chelan	3,958	200,060	2,098	73,816	5,300	5
6 Clallam	•	53,389	7,095	24,480	30	6
7 Clarke	2,370	238,725	8,700	73,835		7
8 Columbia	920	152,760	3,910	11,795	155,900	8
9 Cowlitz	1,350	83,640	41,797	15,030		9
10 Douglas	880	299,715	455	6,100		10
11 Ferry	233	63,977	6,178	66,467	14,100	11
12 Franklin	588	88,057		10,865	47,840	12
13 Garfield	824	107,906	4,650	2,751	85,328	13
14 Island		15,220	900	7,460	2,210	14
15 Jefferson		59,380	1,200	79,105		15
16 King	41,015	7,766,550	452,320	2,754,506	3,290,153	16
17 Kitsap	25	97,878	2,305	143,210	10,755	17
18 Kittitas	10,815	232,405	9,670	125,785		18
19 Klickitat		110,463	1,915	33,240	10,950	19
20 Lewis	5	179,731	25,347	202,093	57,060	20
21 Lincoln	5,865	518,500	9,000	52,245	189,616	21
22 Mason	60	56,224	17,246	54,148		22
23 Okanogan	875	182,137	8,910	64,860	66,780	23
24 Pacific	300	92,960	17,840	78,175		24
25 Pierce	17,047	2,920,285	245,394	487,610	697,861	25
26 San Juan	610	43,112	16,080	18,320	14,936	26
27 Skagit		317,739	2,180	487,150	129,000	27
28 Skamania	1,330	19,230	23,745	25,438		28
29 Snohomish	4,015	940,525	49,480	1,114,240	5,000	29
30 Spokane	123,640	2,918,535	117,965	617,370	91,700	30
31 Stevens						31
32 Thurston	4,321	212,839	41,865	183,772		32
33 Wahkiakum	250	20,070	15,050	32,745		33
34 Walla Walla	16,925	691,750	5,525	115,860		34
35 Whatcom	1,330	805,760	38,270	849,600	289,306	35
36 Whitman	3,320	664,755	17,140	29,890	461,870	36
37 Yakima	1,100	642,505	6,545	90,690		37
Totals	\$244,816	\$21,619,794	\$1,209,092	\$8,502,991	\$5,966,400	\$8,050

SCHEDULE "A"—CONTINUED

COUNTIES	40 Notes, accounts, tax certificates, war- rants, and other credits	41 Bonds, stocks and shares	42 Stock and furniture of sample rooms, saloons, etc.	43 Billiard and pool tables, bowling alleys, etc.	44 Furniture and fix- tures of hotels, res- taurants, lodging houses	45 Hay, grain and other farm products in hands of producers	46 Hay, grain and other farm products in warehouse, eleva- tor or cold storage	
1 Adams.....			\$11,755	\$1,790	\$3,045	\$18,935	\$163,875	1
2 Asotin.....		\$600	1,920	75	360	4,800	15,800	2
3 Benton.....		27,245	7,670	1,465	5,445	4,055	10,315	3
4 Chehalis.....			26,250	2,640	35,028	855	1,850	4
5 Chelan.....			11,840	3,100	12,455	4,780	4,170	5
6 Clallam.....			4,565	575	2,830	185		6
7 Clarke.....		53,700	25,375	2,990	10,820	555		7
8 Columbia.....			5,735	3,135	8,010	15,990	280,270	8
9 Cowlitz.....		20,264	9,115	1,255	7,140	2,002	1,015	9
10 Douglas.....		86,725	8,420	2,175	6,885	76,371	114,132	10
11 Ferry.....			7,325	730	5,355	984	1,555	11
12 Franklin.....			19,043	2,105	5,445	730	74,577	12
13 Garfield.....		48	2,280	1,020	3,144	33,362	105,584	13
14 Island.....			320	60	680	285		14
15 Jefferson.....		16,872	10,250	1,290	3,070			15
16 King.....			303,570	58,185	576,915	73,820	11,425	16
17 Kitsap.....			3,860	1,315	9,717	400	25	17
18 Kittitas.....		33,035	26,905	5,000	8,320	48,000	27,660	18
19 Klickitat.....	\$45	15,125	3,790	740	5,083	2,395	13,820	19
20 Lewis.....			19,355	3,240	11,340	8,063	1,955	20
21 Lincoln.....			24,025	2,605	5,575	22,195	501,611	21
22 Mason.....		18,200	2,010	540	3,932			22
23 Okanogan.....		34,687	26,672	2,915	15,022	4,655	2,895	23
24 Pacific.....	200	25,293	9,040	810	6,081	46		24
25 Pierce.....		8,450	102,670	17,760	179,435	13,501	30,611	25
26 San Juan.....			1,252	70	1,600	2,619		26
27 Skagit.....			27,530	2,455	7,031	25,308	6,831	27
28 Skamania.....			5,210	293	5,330	141		28
29 Snohomish.....		271,450	84,145	6,455	58,900	4,735	4,635	29
30 Spokane.....		2,045,287	164,820	17,390	337,575	40,970	29,630	30
31 Stevens.....								31
32 Thurston.....			14,781	963	14,508	687	768	32
33 Wahkiakum.....	390		2,150	225	1,690			33
34 Walla Walla.....		21,025	26,810	2,850	29,005	68,095	79,410	34
35 Whatcom.....			49,320	2,670	43,210	2,405		35
36 Whitman.....			17,430	7,100	20,370	20,435	532,594	36
37 Yakima.....	284,870	150	37,910	6,195	34,505	102,800	41,455	37
Totals.....	\$285,505	\$2,681,106	\$1,129,257	\$157,788	\$1,480,577	\$605,919	\$2,157,978	

SCHEDULE "A"—CONTINUED

COUNTIES		47 Elevators, ware- houses, etc., on lands, the title of which is vested, etc.	48 Improvements on lands held under the laws of the United States or leased from the state	49 Gas or water mains	50 Telegraph, telephone and electric light lines	51 Cable, horse and electric railways	52 Fish traps and locations
1	Adams	\$44,050	\$38,180	\$5,730	\$32,240		\$70
2	Asotin	7,900	11,122	12,050	13,640		
3	Benton	10,955	41,855	13,600	38,970	\$615	
4	Chehalis	16,150	60,900	235,311	101,050	17,985	1,195
5	Chelan	18,080	29,700	750	200		
6	Clallam	850	15,800	5,175	8,066		
7	Clarke	1,450	3,655	65,275	30,115		
8	Columbia	16,870	14,480	3,000	35,040	6,000	
9	Cowlitz		8,225	2,600	18,389		3,375
10	Douglas	38,785	179,765	1,680	46,064	4,400	
11	Ferry	60	110,541	5,210	8,597		
12	Franklin	14,800	39,923	2,200	8,958		
13	Garfield	17,073	5,011		14,281		
14	Island				2,456		47,800
15	Jefferson		800	5,000	29,055		100
16	King	54,295	32,220	401,025	1,396,261	1,470,279	
17	Kitsap	3,150	1,100	5,690	14,150	1,440	145
18	Kittitas	92,210	38,260	7,000	33,395	7,500	
19	Klickitat	6,130	70,128	1,250	15,789		
20	Lewis	850	15,560	6,875	85,017		
21	Lincoln	66,595	92,285	4,815	68,045	200	
22	Mason		3,403	6	4,780	5,000	
23	Okanogan	7,975	254,560	3,750	41,985	25,130	
24	Pacific	1,075	2,097	9,545	8,194	300	10,860
25	Pierce	340,259	78,106	438,064	908,477	82,587	150
26	San Juan		3,415		10,420		69,100
27	Skagit	10,235	7,425	24,875	51,557	5,000	8,775
28	Skamania	700	840	1,820	3,830	600	835
29	Snohomish	3,565	11,195	218,800	198,165	114,980	1,675
30	Spokane	163,645	56,500	132,255	249,450	1,191,290	
31	Stevens						
32	Thurston	15,698	7,852	22,965	60,997	15,821	
33	Wahkiakum	500			120		4,675
34	Walla Walla	25,270	41,600	18,600	87,025	22,735	
35	Whatcom		83,665	42,815	114,580	338,050	185,000
36	Whitman	137,430	36,365	50	138,515		
37	Yakima	55,475	31,970	98,985	78,210		
Totals		\$1,164,980	\$1,421,808	\$1,796,766	\$3,912,103	\$3,309,912	\$288,755

SCHEDULE "A"—CONCLUDED

COUNTIES	58 Timber on state lands.....	54 Rolling stock and all rational personal property.....	55 All other items of personal property.....	Aggregate value of personal property as equalized by county board.....	Aggregate value of ex- emptions.....	Aggregate value of taxable personal property as equal- ized by county board.....	Aggregate value of taxable personal property as equal- ized by state board.....	
1 Adams.....		\$274,960	\$3,725	\$2,044,960	\$354,170	\$1,690,790	\$1,962,754	1
2 Asotin.....			22,030	593,575	97,309	496,376	518,430	2
3 Benton.....		191,840	15,240	1,182,380	190,990	991,840	987,117	3
4 Chehalis.....	\$20,225	221,272	111,868	3,261,345	739,812	2,527,532	2,541,260	4
5 Chelan.....		295,808	139,341	1,255,456	296,251	959,205	1,021,345	5
6 Clallam.....	2,500		16,439	414,402	158,408	255,994	279,184	6
7 Clarke.....	8,550	151,765	46,750	1,023,610	464,210	1,158,400	1,221,280	7
8 Columbia.....		194,490	2,000	1,690,165	235,599	1,454,572	1,405,936	8
9 Cowlitz.....		234,121	36,004	932,754	224,268	678,491	692,154	9
10 Douglas.....		400,064	3,380	2,722,308	685,225	2,037,083	2,404,262	10
11 Ferry.....		178,727	17,252	728,170	128,614	599,555	584,649	11
12 Franklin.....		200,260	309,782	1,237,077	89,100	1,147,977	1,225,143	12
13 Garfield.....		25,420		927,727	134,095	793,632	870,478	13
14 Island.....			5,280	232,721	81,618	151,103	153,995	14
15 Jefferson.....		15,483		596,312	67,757	498,555	551,947	15
16 King.....	26,220	1,271,675	120,311	37,742,979	4,979,275	32,763,704	30,791,010	16
17 Kitsap.....	6,652		18,830	824,448	270,760	553,688	580,816	17
18 Kittitas.....	14,140	888,380	85,195	2,186,596	463,115	1,704,480	1,665,078	18
19 Klickitat.....			26,545	1,384,087	310,520	1,073,567	859,292	19
20 Lewis.....	85,159	237,576	56,845	1,841,201	367,699	1,473,508	1,563,839	20
21 Lincoln.....		484,745	2,770	4,130,288	739,615	3,392,673	3,431,940	21
22 Mason.....	15,746	36,132	14,220	456,918	99,902	357,016	367,329	22
23 Okanogan.....		40,250	10,705	1,926,160	427,112	1,499,048	1,545,771	23
24 Pacific.....	7,775	73,912	126,386	688,435	51,132	637,303	671,734	24
25 Pierce.....	8,610	774,719	77,568	15,069,489	2,405,178	12,664,311	9,729,198	25
26 San Juan.....			155	458,079	119,013	339,066	337,072	26
27 Skagit.....	1,775	281,156	2,130	2,156,594	243,500	1,913,094	1,935,727	27
28 Skamania.....	760	3,200	6,715	290,823	60,900	230,923	230,453	28
29 Snohomish.....	104,870	711,713	123,025	6,730,096	1,083,130	5,646,966	5,665,736	29
30 Spokane.....	480	1,254,720	20,580	14,027,412	2,060,745	11,966,667	11,512,069	30
31 Stevens.....							1,571,372	31
32 Thurston.....	17,669	137,266	285,880	1,700,860	294,163	1,406,697	1,543,991	32
33 Wahkiakum.....			53,805	230,625	67,219	227,404	234,451	33
34 Walla Walla.....		90,855	1,057,872	3,801,687	382,806	3,418,887	3,441,552	34
35 Whatcom.....	82,155	547,300	82,960	4,418,736	820,705	4,128,021	4,129,084	35
36 Whitman.....		1,025,205	18,465	5,673,832	1,083,965	4,589,874	4,740,611	36
37 Yakima.....		274,089	69,980	3,610,630	592,240	3,018,400	2,596,280	37
Totals.....	\$396,266	\$9,873,946	\$2,988,914	\$128,686,982	\$21,456,097	\$107,230,885	\$101,308,391	

**SCHEDULE "B"—Abstract of Assessment of Real Property in
the State of Washington, as Returned by the County Boards
and Equalized by the State Board, for the year 1907.**

COUNTIES	Total number of acres of land, exclusive of town and city lots	Number of acres fenced.	Number of acres of unimproved land.	VALUATION OF UNIMPROVED LANDS			
				As equalized by county board		As equalized by state board	
				Av. value per acre	Total value	Av. value per acre	Total value
1 Adams.....	976,900	877,195	340,898	\$3 04	\$1,034,215	\$3 00	\$1,021,179
2 Asotin.....	172,081	142,361	120,522	3 08	371,070	3 00	361,566
3 Benton.....	635,966	80,643	544,498	2 83	1,540,187	4 50	2,450,219
4 Chehalis.....	806,211		798,208		8,247,341	8 50	6,742,268
5 Chelan.....	347,120	50,962	323,625		1,480,009	1 50	485,488
6 Clallam.....	483,122	14,143	474,554	6 60	3,183,743	5 50	2,610,047
7 Clarke.....	334,777	78,099	290,791	7 76	2,256,275	8 00	2,326,828
8 Columbia.....	332,679	309,887	166,925	8 06	510,240	3 00	500,775
9 Cowlitz.....	553,353		526,481		4,061,136	7 00	3,685,367
10 Douglas.....	1,507,454	690,575	989,260	2 43	2,404,504	3 00	2,967,780
11 Ferry.....	41,368	4,807	34,388	6 19	212,862	8 00	108,149
12 Franklin.....	484,250	149,881	350,257	5 18	1,815,979	2 50	875,643
13 Garfield.....	308,455		167,522	3 09	5,850	8 00	502,566
14 Island.....	116,044		107,014	5 44	582,384	6 00	535,070
15 Jefferson.....	245,483		240,278	6 13	1,484,364	5 50	1,321,529
16 King.....	867,308		833,658		19,898,219	11 50	9,587,067
17 Kitsap.....	222,444	12,256	215,451	4 50	969,213	4 75	1,023,392
18 Kittitas.....	604,321	151,291	546,480	2 82	1,544,921	2 50	1,366,200
19 Klickitat.....	664,392	355,562	510,260	2 96	1,600,149	2 50	1,350,650
20 Lewis.....	845,681	66,782	806,887	7 16	5,783,043	8 50	6,858,540
21 Lincoln.....	1,220,260	1,147,905	500,337	2 19	1,099,060	3 00	1,501,011
22 Mason.....	393,038	6,221	888,275	5 73	2,226,363	4 75	1,844,307
23 Okanogan.....	165,919		141,089		971,942	2 50	352,723
24 Pacific.....	505,294		502,994		2,794,137	7 00	3,520,958
25 Pierce.....	652,492		625,850		8,997,335	8 63	5,401,086
26 San Juan.....	94,903	37,015	83,758	3 00	259,409	5 00	426,925
27 Skagit.....	486,131	56,834	443,850	7 20	3,196,516	8 00	3,550,800
28 Skamania.....	154,293	9,700	150,540	8 90	1,341,192	8 90	1,839,806
29 Snohomish.....	558,383	26,275	535,981	19 25	10,820,569	11 50	6,163,782
30 Spokane.....	965,956		705,956		10,653,415	4 65	3,282,696
31 Stevens.....	838,032	139,068	770,692	2 86	2,210,776	8 00	2,312,076
32 Thurston.....	427,960	34,456	414,283	6 97	2,888,020	6 00	2,485,698
33 Wahkiakum.....	141,305	5,905	137,549	6 09	837,965	4 50	618,971
34 Walla Walla.....	682,273	637,794	208,599	3 90	814,170	3 00	625,797
35 Whatcom.....	365,078	52,827	333,863	11 44	3,821,391	11 50	3,839,425
36 Whitman.....	1,195,599	1,166,009	294,799	2 86	842,255	8 00	884,397
37 Yakima.....	609,795	206,218	520,507	4 27	2,221,540	4 50	2,342,282
Totals.....	20,000,115	6,510,671	15,171,364		\$114,884,749		\$87,167,512

* 4,808 acres of mining lands included in improved acreage. Value, exclusive of improvements \$277,418. Value of improvements, \$28,272. 2,172 acres improved agricultural land equalized at \$10.50 per acre, to which is added \$277,448, the equalized value of improved mining acreage.

+ Equalized valuation of unimproved lands includes \$8,135, assessed value of Tide lands returned by county.

‡ Equalized valuation of improved lands includes \$72,635, the assessed value of patented mines.

NOTE.—In the returns from Chehalis, Chelan, Cowlitz, King, Okanogan, Pacific, Pierce and Spokane counties the valuation of improved land was not segregated from the valuation of unimproved land.

SCHEDULE "B"—CONTINUED

COUNTIES	Number of acres of improved lands.....	VALUATION OF IMPROVED LANDS, EXCLUSIVE OF IMPROVEMENTS			
		As equalized by county board		As equalized by state board	
		Av. value per acre.	Total value	Av. value per acre.	Total value
1 Adams.....	636,507	\$11 51	\$7,328,595	\$12 50	\$7,956,338
2 Asotin.....	51,559	11 60	598,080	18 00	928,062
3 Benton.....	91,473	9 61	879,659	10 50	960,467
4 Chehalis.....	12,003			16 00	196,384
5 Chelan.....	23,495			55 00	1,292,225
6 Clallam.....	8,568	17 95	153,775	15 00	130,140
7 Clarke.....	43,966	21 08	925,230	22 00	1,011,670
8 Columbia.....	165,754	22 61	3,748,490	18 00	2,983,572
9 Cowlitz.....	26,872			16 00	429,962
10 Douglas.....	518,194	8 33	4,578,923	10 50	5,441,037
11 Ferry*.....	6,980	10 33	299,879	10 50	300,284
12 Franklin.....	133,993	6 82	913,832	6 50	870,955
13 Garfield.....	135,933	16 52	2,246,840	16 60	2,256,488
14 Island.....	9,030	28 35	255,824	25 00	225,750
15 Jefferson.....	205	22 00	114,510	15 00	78,075
16 King.....	34,650			268 00	10,721,340
17 Kitsap.....	6,998	14 20	99,252	10 00	92,100
18 Kittitas.....	57,841	26 48	1,531,582	25 65	1,483,622
19 Klickitat.....	124,132	10 27	1,274,620	10 50	1,303,386
20 Lewis.....	38,794	14 59	566,228	16 00	627,120
21 Lincoln.....	719,923	17 31	12,465,854	16 60	12,344,607
22 Mason.....	4,763	9 95	47,408	10 00	47,630
23 Okanogan.....	24,830			30 00	744,900
24 Pacific.....	2,300			10 00	23,500
25 Pierce.....	26,642			100 00	2,712,400
26 San Juan.....	11,145	23 88	266,151	15 00	167,175
27 Skagit.....	42,281	40 42	1,709,170	40 00	1,707,040
28 Skamania.....	3,753	26 70	100,234	26 70	100,234
29 Snohomish.....	22,402	46 80	1,048,421	36 50	821,177
30 Spokane.....	260,000			30 00	7,971,390
31 Stevens.....	67,340	14 24	1,031,742	16 60	1,190,479
32 Thurston.....	13,677	12 54	171,548	10 00	136,770
33 Wahkiakum.....	3,756	7 13	26,796	10 00	37,560
34 Walla Walla.....	473,674	17 28	8,188,516	18 00	8,526,132
35 Whatcom.....	31,215	36 28	1,132,440	36 50	1,139,348
36 Whitman.....	900,800	13 28	11,961,545	18 00	16,214,400
37 Yakima.....	89,288	65 35	5,834,550	55 00	4,910,840
Totals.....	4,828,751		\$69,498,094		\$98,084,519

*4,808 acres of mining lands included in improved acreage. Value, exclusive of improvements, \$277,448. Value of improvements, \$28,722. 2,172 acres improved agricultural land equalized at \$10.50 per acre, to which is added \$277,448, the equalized value of improved mining acreage.

†Equalized valuation of improved lands includes \$72,635, the assessed value of patented mines.

NOTE.—In the returns from Chehalis, Chelan, Cowlitz, King, Okanogan, Pacific, Pierce, and Spokane counties the valuation of improved land was not segregated from the valuation of unimproved land.

SCHEDULE "B"—CONTINUED

		VALUATION OF IMPROVEMENTS ON LANDS				Valuation of city and town lots, exclusive of im- provements	
COUNTIES		As equalized by county board		As equalized by state board		As equal- ized by county board	As equalized by state board
		Av. value per acre.	Total value	Av. value per acre.	Total value		
1	Adams.....	\$0 76	\$485,310	\$0 76	\$485,310	\$185,650	\$185,650
2	Asotin.....	1 75	90,210	3 69	90,210	1,054,800	1,054,800
3	Benton.....	1 69	154,860	1 69	154,860	291,357	291,357
4	Chehalis.....	23 67	284,167	23 67	284,167	1,621,241	1,621,241
5	Chelan.....	10 24	240,687	10 24	240,687	781,908	781,908
6	Clallam.....	10 74	92,025	10 74	92,025	664,429	664,429
7	Clarke.....	18 24	582,085	18 24	582,085	1,020,040	1,020,040
8	Columbia.....	2 12	350,780	2 12	350,780	285,810	285,810
9	Cowlitz.....	7 55	202,918	7 98	214,636	152,351	152,351
10	Douglas.....	78	402,782	97	503,453	157,630	175,144
11	Ferry.....	5 48	40,630	5 48	40,630	149,028	149,028
12	Franklin.....	48	57,069	43	57,069	222,790	222,790
13	Garfield.....	1 14	155,285	1 14	155,285	198,350	198,350
14	Island.....	13 82	124,870	13 82	124,870	84,380	84,380
15	Jefferson.....	25 37	182,070	26 12	135,990	588,130	588,130
16	King.....	58 86	1,940,775	59 75	2,010,588	98,608,302	98,608,302
17	Kitsap.....	56 88	394,281	56 38	394,281	326,164	326,164
18	Kittitas.....	5 95	344,590	5 95	344,590	521,580	521,580
19	Klickitat.....	3 82	412,548	3 40	422,484	182,251	182,251
20	Lewis.....	7 94	308,315	7 94	308,315	442,176	442,176
21	Lincoln.....	1 23	891,321	1 23	891,321	472,891	472,891
22	Mason.....	8 31	39,591	8 31	39,591	83,025	83,025
23	Okanogan.....	7 27	180,415	7 27	180,415	114,067	114,067
24	Pacific.....	36 42	83,775	41 95	96,475	408,068	408,068
25	Pierce.....	60 80	1,619,850	59 75	1,591,860	23,714,917	23,714,917
26	San Juan.....	29 20	325,540	29 20	325,540	19,350	19,350
27	Skagit.....	9 86	416,849	9 86	416,849	572,120	572,120
28	Skamania.....	71 35	267,810	71 35	267,810	17,870	17,870
29	Snohomish.....	45 25	1,013,720	45 25	1,013,720	4,624,921	4,624,921
30	Spokane.....	7 11	1,848,655	7 11	1,848,655	14,790,218	14,790,218
31	Stevens.....	5 88	396,334	6 12	412,272	377,852	377,852
32	Thurston.....	26 34	360,280	26 34	360,280	968,982	968,982
33	Wahkiakum.....	37 75	141,805	37 90	142,357	12,132	12,132
34	Walla Walla.....	1 78	821,660	1 73	821,660	3,173,106	3,173,106
35	Whatcom.....	19 16	598,045	19 16	598,045	4,311,728	4,311,728
36	Whitman.....	1 06	950,390	1 32	1,186,252	1,006,950	1,258,688
37	Yakima.....	11 19	999,005	11 19	999,005	2,911,030	2,911,030
Totals.....			\$17,751,282		\$18,184,422	\$160,067,064	\$160,236,316

SCHEDULE "B"—CONCLUDED

COUNTIES		Valuation of improve- ments on city and town lots.	Aggregate valuation of all real property, including improvements, except railroad track		
	As equal- ized by county board	As equal- ized by state board	As equalized by county board	As equalized by state board	
1	Adams.....	\$410,670	\$410,670	\$9,444,440	\$10,959,147
2	Asotin.....	410,665	410,665	2,524,775	2,845,308
3	Benton.....	232,660	232,660	3,118,128	4,109,563
4	Chehalis.....	1,283,070	1,283,070	11,435,819	10,127,180
5	Chelan.....	523,888	523,888	2,976,442	3,324,096
6	Clallam.....	148,280	148,280	4,192,202	3,544,871
7	Clarke.....	780,900	780,900	5,563,980	5,720,428
8	Columbia.....	577,155	577,155	5,472,475	4,698,692
9	Cowlitz.....	222,916	222,916	4,689,321	4,705,222
10	Douglas.....	254,794	254,794	7,798,618	9,370,518
11	Ferry.....	105,808	105,808	808,302	698,864
12	Franklin.....	97,785	97,785	3,107,455	2,124,242
13	Garfield.....	221,310	221,310	3,880,285	3,333,999
14	Island.....	24,250	24,250	1,021,658	944,320
15	Jefferson.....	377,030	377,030	2,696,104	2,500,754
16	King.....	31,082,520	31,082,520	146,529,816	147,009,817
17	Kitsap.....	235,857	235,857	2,024,767	2,071,794
18	Kittitas.....	808,225	808,225	4,790,898	4,524,217
19	Klickitat.....	259,245	259,245	3,728,813	3,518,016
20	Lewis.....	494,930	494,930	7,594,092	8,781,081
21	Lincoln.....	1,009,170	1,009,170	15,937,796	16,218,000
22	Mason.....	105,012	105,012	2,501,399	2,119,765
23	Okanogan.....	161,680	161,680	1,428,124	1,553,805
24	Pacific.....	201,405	201,405	3,487,385	4,250,406
25	Pierce.....	9,654,969	9,654,969	43,987,071	43,073,232
26	San Juan.....	23,150	23,150	886,000	962,140
27	Skagit.....	569,154	569,154	6,463,809	6,815,963
28	Skamania.....	4,945	4,945	1,731,651	1,790,165
29	Snohomish.....	2,429,672	2,429,672	19,407,908	15,058,272
30	Spokane.....	12,367,685	12,367,685	39,639,973	40,269,843
31	Stevens.....	864,889	864,889	4,381,938	4,657,668
32	Thurston.....	724,200	724,200	5,112,980	4,675,880
33	Wahkiakum.....	85,640	85,640	1,054,338	846,160
34	Walla Walla.....	2,156,400	2,156,400	15,153,852	15,303,495
35	Whatcom.....	2,433,180	2,433,180	12,296,724	12,321,676
36	Whitman.....	1,636,028	1,636,028	16,078,390	21,179,765
37	Yakima.....	1,833,120	1,833,120	13,799,245	12,996,277
Totals.....		\$73,962,924	\$74,809,812	\$436,164,118	\$487,982,581

SCHEDULE "C"—Abstract of Assessment of Railroad Track and Equalized by the State

COUNTIES.	NAME OF RAILROAD.	Length of main track as returned by com- pany to state board.		FIRST CLASS	FIRST CLASS B.	SECOND CLASS.
		Miles	Feet			
				Equal- ized rate per mile \$14,520.	Equal- ized rate per mile \$10,560.	Equal- ized rate per mile \$7,920.
1 Adams.....	Northern Pacific.....	57	2,682	\$835,016		
	Oregon Railroad & Navigation Co.....	9	1,584			
	*Portland & Seattle (right-of-way).....	6	227			
2 Benton.....	Northern Pacific.....	48	3,881	635,028		
	*Portland & Seattle.....	10	5,005			
	Portland & Seattle (right-of-way).....	47	1,267			
3 Chehalis.....	Grays Harbor Branch (N. P.).....	52	58			\$411,927
	Aberdeen Branch (N. P.).....	6	4,430			54,165
	Cosmopolis Branch (N. P.).....	1	4,266			
	Elma Branch (N. P.).....	9	855			
	Peninsular Branch (N. P.).....	27	4,462			
4 Chelan.....	Great Northern.....	64	5,155	943,456		
5 Clarke.....	Vancouver Branch (N. P.).....	18	491			143,297
	Yacolt Branch (N. P.).....	27	1,331			
	Burnt Bridge Branch (N. P. right-of-way).....	2	2,916			
	*Portland & Seattle (right-of-way only).....	19	1,800			
6 Columbia.....	Oregon Railroad & Navigation Co.....	8	2,698		\$89,866	
	Oregon Railroad & Navigation Co.....	23	6,058			189,762
	Oregon Railroad & Navigation Co.....	33	3,274			
	Washington & Columbia River.....	8	1,056			
7 Cowlitz.....	Northern Pacific.....	29	1,236	424,507		
	Vancouver Branch (N. P.).....	11	8,823			92,855
	*Portland & Seattle (right-of-way only).....	11	4,947			
	Logging Railroad.....	50				
8 Douglas.....	Great Northern.....	72	3,301	1,054,518		
	Washington Central Branch (N. P.).....	19	803			151,965
	Adrian Branch (N. P.).....	20	5,027			
9 Ferry.....	Washington & Great Northern.....	68	3,585			
	Spokane & British Columbia.....	35	1,164			
	Belcher Mountain Railway.....	8	2,164			
10 Franklin.....	Northern Pacific.....	42	3,733	620,106		
	Wallula Branch (N. P.).....	3	903			24,815
	Oregon Railroad & Navigation Co.....	28	8,274			
	*Portland & Seattle.....	22	63			
	*Portland & Seattle (Snake River Branch).....	26	4,958			
11 Garfield.....	Oregon Railroad & Navigation Co.....	16	264			
12 Jefferson.....	Port Townsend Southern.....	27	3,949			
13 King.....	Columbia & Puget Sound R. R.....	50	2,778			
	Great Northern.....	46	772	670,043		
	Northern Pacific (main line).....	60	3,780	881,595		
	Green River Branch (N. P.).....	14	4,155			
	Buckley Branch (N. P.).....	12	1,051			96,617
	Seattle Line (N. P.).....	22	1,843	324,508		
	Seattle Line (second main N. P.).....	21	3,907			172,181

* Total valuation includes \$986,321 on Portland & Seattle, Chicago, Milwaukee & St. Paul, and

† Adams, Cowlitz, Skamania and Whitman counties returned the Portland & Seattle right-of-way

in the State of Washington, as Returned by the County Boards Board, for the Year 1907.

THIRD CLASS.	FOURTH CLASS.	FIFTH CLASS.	Length of side track as returned by company to state board.		Sixth Class and Seventh Class.	Valuation of electric railways.	Valuation of mining, logging and coal railroads.	Aggregate equalized valuation of railroad track as equalized by state board.	Aggregate equalized valuation of railroad track as returned by county board	
Equalized rate per mile, \$4,752.	Equalized rate per mile, \$2,112.	Equalized rate per mile, \$1,820.	M.	Feet.	Equalized rate per mile 1-\$2,112 2-\$1,056					
\$44,194			17	4,285	\$36,998			\$872,014		
				3,485	871			45,065	\$966,475	1
			9	254	19,110			654,133		
			8	4,799				*268,500	932,205	2
			7	4,108	16,427			428,354		
			8	3,437	18,271			72,436		
	\$8,818			4,224	845			4,663		
	19,860		1	2,624	1,712			21,662		
132,319			2	3,876	3,081			135,400	673,778	3
			17	87	35,935			979,891	996,257	4
			4	195	8,448			151,745		
129,502			8	5,137	9,732			139,234		
		\$3,394						3,394		
								*51,060	343,060	5
			10	4,594	22,958			112,824		
								189,762		
159,768								159,763		
38,966			1	5,146	2,343			41,309	1,024,440	6
			6	5,211	14,756			439,263		
				2,740	1,096			98,951		
							\$100,790	100,790	659,488	7
			11	4,238	24,927			1,079,445		
			2	2,904	5,386			157,371		
99,564			1	228	1,102			100,666	1,345,032	8
			17	2,758	18,504			346,867		
328,363			1	4,670	1,990			76,376		
	74,386						8,881	8,881	438,696	9
			29	3,891	62,804			682,910		
			1	2,165	1,597			24,815		
136,002								137,599		
								*28,806		
								*35,560	926,345	10
76,270			1	3,696	1,980			78,250	166,510	11
	58,604		1	1,764	1,497			60,101	71,650	12
240,101			24	4,396	26,263			266,364		
			33	4,007	71,299			741,342		
			21	2,851	45,492			927,087		
70,268			3	1,304	3,494			73,762		
			5	185	10,634			107,251		
			31	2,323	66,401			390,909		
								172,181		

Washington, Idaho & Montana rights-of-way, which does not appear in classified column. in their counties as acreage, and is included in Schedule "B."

SCHEDULE "C"—CONTINUED.

COUNTIES.	NAME OF RAILROAD	Length of main track as returned by company to state board.		FIRST CLASS.	FIRST CLASS B.	SECOND CLASS.
		Miles.	Feet.	Equalized rate per mile, \$14,520.	Equalized rate per mile, \$10,560.	Equalized rate per mile, \$7,920.
18 King	Lake Washington Line (N. P.)	24	586			
(Continued)	Seattle & International Branch (N. P.)	25	8,828		\$271,656	
	Snoqualmie Branch (N. P.)	89	258			
	West Seattle Line (N. P.)	8	4,541			
	*Chicago, Milwaukee & St. Paul Ry.	1	2,792			
	*Chicago, Milwaukee & St. P. Ry. (2nd main) ..	1	1,694			
	Puget Sound Electric Railway	27	4,171			
	Seattle-Everett Interurban Railway	11	1,820			
	Seattle, Renton & Southern Railway	12	3,960			
14 Kittitas	Northern Pacific	73	1,125	\$1,063,064		
	Roslyn Branch N. P.)	5	2,133			\$42,800
15 Klickitat	Columbia River & Northern	43				
	*Portland & Seattle (right of way)	89	4,738			
16 Lewis	Northern Pacific	28	2,672	414,024		
	South Bend Branch (N. P.)	26	966			207,369
	Grays Harbor Branch (N. P.)	4				81,680
	*Portland & Seattle (right of way)	15	1,785			
	Tacoma Eastern (main line)	12	2,910			
	Tacoma Eastern (East Creek Branch)	2	1,725			
	Eastern Railway & Lumber Co.	8	160			
	Crescent Coal Company	2				
17 Lincoln	Northern Pacific	16	2,920	240,350		
	Washington Central Branch (N. P.)	66	380			523,290
	Spokane & Seattle Branch (N. P.)	17	4,878			
	Great Northern	64	558	980,805		
	*Portland & Seattle (right of way)	1				
18 Mason	Elma Branch (N. P.)		4,956			
	Logging Railroads	48	1,820			
19 Okanogan	Washington & Gt. Northern	29	2,271			
	Washington & Gt. N. (not in operation) ..	19				
20 Pacific	South Bend Branch (N. P.)	30	2,608			241,512
	Ilwaco Railway & Navigation Co.	15	1,373			
21 Pierce	Northern Pacific (main line)	38	956	554,389		
	Northern Pacific (second main)	13	4,414			109,581
	Northern Pacific (Orting Branch)	7	3,895			
	Northern Pacific (Orting Br. right of way) ..	1	2,720			
	Northern Pacific (Burnett Branch)	3	2,804			
	Northern Pac. (Burnett Br. right of way) ..		1,083			
	Northern Pacific (Crooker Branch)	5	2,307			
	Northern Pacific (Wilkeson Branch)	16	3,427			
	Northern Pacific (Olympia Branch)	12	486			95,769
	Northern Pacific (Buckley Branch)	21	1,969			169,274
	Northern Pac. (Buckley Branch 2nd main) ..	1	2,783			
	Tacoma Eastern (main line)	49	5,002			
	Tacoma Eastern (Ashford Branch)	5	3,833			
	Tacoma Eastern (Electron Branch)	2	187			
	Tacoma Eastern (Tanwax Branch)	2	422			
	*Portland & Seattle (right of way only) ..	7	3,617			
	*Chicago, Milwaukee & St. P. (rt. of way) ..	12	156			
	Puget Sound Electric Railway	10	1,040			
	Pacific Traction Company	12	1,760			
	Tacoma Railway & Power Co.	100	437			

* Total valuation includes \$986,821 on Portland & Seattle, Chicago, Milwaukee & St. Paul, and

SCHEDULE "C"—CONTINUED.

THIRD CLASS.	FOURTH CLASS.	FIFTH CLASS.	Length of side track as returned by company to state board.		Sixth Class and Seventh Class	Valuation of electric railways.	Valuation of mining, logging and coal railroads.	Aggregate equalized valuation of railroad track as equalized by state board.	Aggregate equalized valuation of railroad track as returned by county board.	
			M.	Feet.						
Equalized rate per mile, \$4,752.	Equalized rate per mile, \$2,112.	Equalized rate per mile, \$1,820.			Equalized rate per mile, 1-\$2,112 2-\$1,056					
\$114,576			2	2,608	\$2,764			\$117,840		
185,556			17	3,749	137,018			458,674		
18,343			7	253	7,455			198,011		
			1	3,686	1,980			20,823		
				3,540				* 26,897		
			10	813		\$159,079		159,079		
						84,375		84,375		
						67,820		67,820	\$6,174,931	13
			39	4,013	83,973			1,147,027		
			4	1,991	9,244			52,044	1,147,305	14
204,386								204,386		
								* 396,270	597,948	15
			11	5,174	25,302			489,326		
			4	1,246	8,946			216,315		
			1	1,494	2,710			34,390		
	\$59,643			4,812	1,203			* 30,512		
	11,067			907	227			60,846		
								11,284		
							9,780	9,780		
							2,640	2,640	791,726	16
			5	4,568	12,395			252,745		
			5	4,551	12,380			585,670		
	87,853		4	4,081	816			38,669		
			9	388	19,163			949,968		
								* 1,320	1,814,203	17
	1,742			475	95			1,837		
			6				155,280	155,280	157,808	18
139,852			7	1,722	7,823			147,675		
	40,128							40,128	179,989	19
			4	5,187	10,503			252,015		
72,516				4,382	1,096			73,612	312,687	20
			77	8,839	164,160			718,549		
	16,142		3	3,469	4,035			109,581		
		2,000						20,177		
16,778			1	792	1,254			2,000		
	11,483	271						18,032		
				4,166	1,017			271		
79,116			4	2,693	9,121			12,500		
				3,844	1,588			88,237		
			6	4,330	14,404			97,307		
7,347								183,678		
237,350			16	1,854	17,360			7,347		
27,210								254,710		
	4,298							27,210		
	4,393							4,298		
								4,393		
								* 10,145		
			1	4,805	4,034	41,012		* 15,879		
						49,280		45,046		
			2	4,267	10,159	402,931		49,280		
								413,090	2,422,964	21

Washington, Idaho & Montana rights-of-way, which does not appear in classified column.

SCHEDULE "C"—CONTINUED.

COUNTIES.	NAME OF RAILROAD.	Length of main track as returned by company to state board.		FIRST CLASS.	FIRST CLASS R.	SECOND CLASS.
		Miles	Feet			
22 Skagit.....	Great Northern (Coast line)	26	4,820		\$284,200	
	Gt. North'n (Anacortes & Rockport branch)	54	885			
	Seattle & International (N. P.)	28	8,765		308,210	
	English Logging Co	7	1,820			
23 Skamania.	Oregon Railroad & Navigation Co	2	2,640			
	+Portland & Seattle (right of way)	40	2,160			
24 Snohomish	Seattle & International Branch (N. P.)	42	2,814		449,148	
	Darrington Branch (N. P.)	28	449			
	Everett Branch (N. P.)	11	2,165			
	Monte Cristo Branch (N. P.)	42	639			
	Great Northern	61	1,237	\$889,122		
	Great Northern (Coast Line)	25	3,867		271,734	
	Great Northern (Gardner Bay Branch)	4	3,304			\$36,636
	Great Northern (Seattle & Mont. R. of W.)	2	3,993			
25 Spokane ...	Great Northern	58	1,883	847,338		
	Great Northern (right of way only)	1				
	Spokane Falls & Northern	16	4,005			132,728
	Spokane Falls & Northern (rt. of way)	12	430			
	Northern Pacific	48	4,699	709,883		
	Palouse & Lewiston Branch (N. P.)	25	275			198,412
	Washington Central Branch (N. P.)	28	3,717			187,736
	Seattle & Eastern	1	1,628			
	Seattle & Eastern (right-of-way only)	8	4,764			
	Oregon Railroad & Navigation Co	44	1,690		468,020	
	Oregon R. R. & Nav. Co. (Waverly Branch)	4	4,013			
	Spokane Union Depot Co	2	2,904			
	Spokane International	18	2,640			146,520
	*Portland & Seattle (right-of-way only)	4	2,820			
	Spokane Valley (right-of-way only)	3	4,740			
	Washington Water Power Co	14	350			
	Washington Water P. Co. (rt. of way only)	2	2,472			
	Spokane & Inland	44	1,050			
	Liberty Lake line (S. & I.), (rt.-of-w. only)	1	4,707			
	Cœur d'Alene & Spokane	17	2,613			
26 Stevens....	Great Northern	14	4,158	214,715		
	Spokane Falls & Northern	169	813			864,500
	Washington & Great Northern	4	3,562			
	Columbia & Red Mountain	7	2,500			59,190
27 Thurston...	Northern Pacific	24	1,605	352,893		
	Olympia Branch (N. P.)	31	1,922			248,403
	Grays Harbor Branch (N. P.)	10	649			80,174
	Port Townsend Southern	16	1,141			
	Port Townsend Southern (new line)	11	685			
	*Portland & Seattle (right-of-way only)	21	924			
28 WallaWalla	Wallula Branch (N. P.)	11	3,242			91,983
	Oregon Railroad & Navigation Co	68	2,059		722,198	
	Oregon R'r & Nav. Co. (W. W. & W. line)	62	4,752			498,168
	Oregon R'r & Nav. Co. (Dayton line)	5	2,069			
	Washington & Columbia River	89	2,640			
	Wash'n & Columbia River (branch lines)	25	4,382			
	Walla Walla Valley Traction Co.	11				

+ Adams, Cowlitz, Skamania and Whitman counties returned the Portland & Seattle right

* Total valuation includes \$936,321 on Portland & Seattle, Chicago, Milwaukee & St. Paul, and

SCHEDULE "C"—CONTINUED.

THIRD CLASS.	FOURTH CLASS.	FIFTH CLASS.	Length of side track as returned by company to state board		Sixth Class and Seventh Class.	Valuation of electric railroads...	Valuation of mining, logging and coal railroads...	Aggregate equalized valuation of railroad track as equalized by state board.	Aggregate equalized valuation of railroad track as returned by county board.	
Equalized rate per mile, \$4,752.	Equalized rate per mile, \$2,112.	Equalized rate per mile, \$1,320.	M.	Feet	Equalized rate per mile, 1-\$2,112, 2-\$1,056.					
\$257,405			15	2,081	\$32,492			\$816,692		
			15	2,309	16,802			273,707		
			6	4,599	14,512		\$19,140	817,722	\$981,628	22
		\$3,300						19,140		
								\$3,300		
									3,000	23
138,460			11	888	23,591			472,789		
54,220			8	1,821	3,498			136,968		
200,159			10	3,469	11,427			65,647		
			4	2,967	4,966			205,125		
			14	902	29,929			919,051		
			15	2,567	82,707			304,441		
		3,688						36,636	3,855,140	24
								3,688		
		1,320	29	1,980	62,040			909,378		
								1,320		
		15,840	7	4,942	16,761			149,489		
								15,840		
			40	2,365	85,425			795,309		
			2	2,941	5,400			203,812		
6,217			1	5,243	4,209			191,945		
		11,751		1,534	389			6,606		
								11,751		
22,620			6	2,567	13,699			481,719		
12,118			1	2,607	1,577			24,197		
			7	3,168	8,184			20,302		
			2	2,640	5,280			151,800		
		5,145						*5,985		
								5,145		
				1,000		\$44,810		44,810		
			4	5,119		8,255		8,255		
						146,585		146,585		
			2	2,186		2,500		2,500	3,280,260	25
						58,610		58,610		
			3	1,467	6,923			221,638		
22,214			14	2,685	30,642			895,142		
				4,527	905			23,119	1,524,108	26
				1,988	795			59,985		
			4	4,710	10,332			363,225		
			4	4,926	10,418			258,821		
	\$34,248		1	370	2,280			82,434		
		14,692	2	3,047	2,874			37,122		
								14,692		
								*26,782	784,628	27
			5	1,109	11,001			102,987		
			17	4,171	37,472			759,670		
25,613								498,168		
425,304								25,613		
122,743			14	792	14,982			440,286		
								122,743		
						49,500		49,500	2,457,130	28

of-way in their counties as acreage, and is included in Schedule "B."
Washington, Idaho & Montana rights-of-way, which does not appear in classified column.

SCHEDULE "C"—CONTINUED.

COUNTIES.	NAME OF RAILROAD.	Length of main track as returned by company to state board.		FIRST CLASS.	FIRST CLASS B.	SECOND CLASS.
		Miles	Feet	Equalized rate per mile, \$14,520	Equalized rate per mile, \$10,560	Equalized rate per mile, \$7,920
29 Whatcom..	Seattle and International Branch (N. P.)..	28	5,122		\$305,924	
	Whatcom Branch.....	22	3,928			
	Great Northern.....	31	1,487		\$30,334	
	Great Northern (right of way).....	10	3,314			
	Bellingham Bay & British Columbia.....	49	2,577			
30 Whitman..	Palouse & Lewiston Branch (N. P.).....	58	5,190			\$467,145
	Genesee Branch (N. P.).....	20	1,927			
	Farmington Branch (N. P.).....	5	4,662			
	Oregon Railroad & Navigation Co.....	108	2,745		1,093,170	
	Pleasant Valley Branch (O. R. & N.).....	47	4,435			\$78,898
	Pullman and Mullian Branches (O. R. & N.).....	48	2,798			
	Riparia-Lewiston Branch (O. R. & N.).....	67	2,587			
	* Washington, Idaho and Montana.....	2	3,554			
	Spokane and Inland.....	65	1,605			
	† Portland and Seattle (right of way only).....	7	802			
31 Yakima....	Northern Pacific.....	55	3,221	\$305,775		
	Sunnyside Branch (N. P.).....	20	48			158,473
	North Yakima & Valley.....	13	2,956			
	North Coast (right of way).....	8	2,291			
Total.....		4,209	1,425	\$18,411,120	\$4,589,460	\$6,807,839

SUMMARY OF RAILROADS

CLASS	Length of Main Track	
	Miles	Feet
First Class.....	928	3,897
First Class "B".....	494	3,210
Second Class.....	796	3,332
Third Class.....	928	3,076
Fourth Class.....	262	898
Fifth Class.....	60	3,176
Electric.....	330	4,365
Mining, Logging and Coal.....	128	4,964
* Unclassified.....	282	3,331
† Assessed as acreage.....	65	2,856
Aggregate valuation of rolling stock and all railroad personal property, as equalized by State Board.....		
Total.....	4,209	1,425

* Total valuation includes \$936,321 on Portland & Seattle, Chicago, Milwaukee & St. Paul, and
 † Adams, Cowlitz, Skamania and Whitman counties returned the Portland & Seattle right-of-

SCHEDULE "C"—CONCLUDED.

THIRD CLASS.	FOURTH CLASS.	FIFTH CLASS.	Length of side track as returned by company to state board.		Sixth Class and Seventh Class	Valuation of electric railroads....	Valuation of mining, logging and coal railroads.....	Aggregate equalized valuation of railroad track as equalized by state board.	Aggregate equalized valuation of railroad track as returned by county board.	
Equalized rate per mile. \$4,752	Equalized rate per mile. \$2,112	Equalized rate per mile. \$1,320	M.	Feet	Equalized rate per mile. 1-\$2,112 2-1,056					
			4	655	\$3,710			\$314,634		
\$108,079			4	3,443	5,085			118,164		
			10	1,618	21,767			352,101		
		14,028						14,028		
134,687	\$44,656		16	1,543	17,282			196,627	\$1,006,043	29
			10	1,500	21,720			488,865		
96,774			2	5,064	3,125			99,899		
27,966				2,059	412			28,368		
			23	58	46,597			1,141,767		
								378,893		
206,854	142,589							206,854		
								142,589		
			1	4,752				*28,605		
			4	4,606		\$158,615		158,615		
									2,721,585	30
			21	1,716	45,088			850,813		
			2	4,615	6,070			164,542		
	28,638			3,980	990			29,628		
		4,583						4,583	1,077,445	31
\$4,414,715	\$592,980	\$79,912	930	2,443	\$1,837,920	\$1,262,872	\$296,461	\$33,729,600	\$39,784,832	

SUMMARY OF RAILROADS

Aggregate valuation of track mileage, as equalized by state board	Length of Side Track		Aggregate valuation sidetrack mileage, as equalized by state board	Aggregate valuation of main line side-track and rolling stock
	Miles	Feet		
\$13,411,120	487	159	\$922,408	\$14,333,528
4,589,460	189	1,102	443,528	5,082,988
6,307,839	111	482	234,546	6,542,385
4,414,715	188	534	206,954	4,620,669
592,980	15	1,239	17,301	610,281
79,912				79,912
1,262,872	27	1,676	14,198	1,277,065
296,461	6			296,461
936,821	6	2,581		936,821
				10,073,946
\$31,891,680	930	2,443	\$1,837,920	\$43,808,546

Washington, Idaho & Montana rights-of-way, which does not appear in classified column, way in their counties as acreage, and is included in schedule "B."

SCHEDULE "D"—Abstract Showing Total Valuation of Land and Lots, Improvements on Land and Lots, Land and Lots and Improvements, all Personal Property and Railroad Tracks, in the State of Washington, as Equalized by the County and State Boards of Equalization for the Year 1907.

COUNTIES		Valuation of land, including town and city lots, exclusive of improvements		Valuation of improvements on land, town and city lots		Valuation of land, town and city lots, including improvements.	
		As equalized by county board	As equalized by state board	As equalized by county board	As equalized by state board	As equalized by county board	As equalized by state board
1	Adams.....	\$5,548,460	\$9,163,167	\$895,980	\$895,980	\$9,444,440	\$10,059,147
2	Asotin.....	2,023,000	2,344,428	500,875	500,875	2,524,775	2,845,303
3	Benton.....	2,710,408	3,702,043	407,520	407,520	3,118,128	4,109,563
4	Chehalis.....	9,868,582	8,599,868	1,567,237	1,567,237	11,435,819	10,167,105
5	Chelan.....	2,211,917	2,559,571	764,525	764,525	2,976,442	3,324,096
6	Clallam.....	3,951,947	3,304,616	240,255	240,255	4,192,202	3,544,871
7	Clarke.....	4,301,545	4,356,068	1,862,385	1,862,385	6,163,930	6,218,453
8	Columbia.....	4,544,540	3,770,157	927,985	927,985	5,472,525	4,698,142
9	Cowlitz.....	4,213,487	4,267,570	425,884	437,552	4,639,371	4,705,122
10	Douglas.....	7,141,057	6,583,961	657,556	786,557	7,798,613	7,370,518
11	Ferry.....	661,769	552,481	146,438	146,438	808,207	698,919
12	Franklin.....	2,952,601	1,969,388	154,854	154,854	3,107,455	2,124,242
13	Garfield.....	2,953,640	2,957,404	376,595	376,595	3,330,235	3,333,999
14	Island.....	872,388	795,200	149,120	149,120	1,021,508	944,420
15	Jefferson.....	2,187,004	1,987,734	509,100	513,920	2,696,104	2,500,754
16	King.....	113,506,521	113,916,709	33,623,295	33,668,108	147,129,816	147,584,817
17	Kitsap.....	1,394,629	1,441,656	630,138	630,138	2,024,767	2,071,794
18	Kittitas.....	3,598,483	3,371,402	1,152,815	1,152,815	4,750,298	4,524,217
19	Klickitat.....	3,067,020	2,896,287	671,798	681,729	3,738,818	3,578,016
20	Lewis.....	6,791,447	7,927,886	808,245	808,245	7,599,692	8,736,131
21	Lincoln.....	14,037,305	14,318,509	1,900,491	1,900,491	15,937,796	16,219,000
22	Mason.....	2,856,796	1,974,982	144,603	144,603	3,001,399	2,119,585
23	Okanogan.....	1,066,029	1,211,760	842,095	842,095	1,908,124	2,053,855
24	Pacific.....	3,292,205	3,962,526	285,180	297,880	3,579,385	4,260,406
25	Pierce.....	82,712,252	31,828,408	11,274,819	11,246,829	93,941,071	43,075,232
26	San Juan.....	544,010	613,450	348,690	348,690	892,700	962,140
27	Sagit.....	5,477,806	5,839,060	986,008	986,008	6,463,814	6,825,068
28	Skamania.....	1,458,796	1,457,410	272,755	272,755	1,731,551	1,730,165
29	Snohomish.....	15,998,911	11,698,880	8,443,392	8,443,392	24,442,303	22,397,272
30	Spokane.....	25,443,638	26,044,308	14,216,340	14,216,340	39,659,978	40,260,648
31	Stevens.....	3,620,370	3,880,407	767,161	777,161	4,387,531	4,657,568
32	Thurston.....	4,028,500	3,591,400	1,084,480	1,084,480	5,112,980	4,675,880
33	Wahkiakum.....	876,888	668,653	177,445	177,445	1,054,333	846,098
34	Walla Walla.....	12,175,792	12,325,085	2,978,060	2,978,060	15,153,852	15,303,145
35	Whitman.....	9,265,549	9,290,501	3,081,175	3,081,175	12,346,724	12,371,676
36	Whitman.....	18,810,750	18,357,485	2,267,840	2,267,840	21,078,630	20,624,925
37	Yakima.....	10,967,120	10,164,152	2,832,125	2,832,125	13,799,245	13,000,277
Totals.....		\$344,449,907	\$345,488,847	\$91,714,206	\$92,494,284	\$436,164,113	\$437,983,131

SCHEDULE "D"—CONTINUED

COUNTIES	Valuation of railroad track		Valuation of personal property		Total valuation of real and personal property, including railroad tracks	
	As equalized by county board	As equalized by state board	As equalized by county board	As equalized by state board	As equalized by county board	As equalized by state board
1 Adams.....	\$968,475	\$917,079	\$1,690,790	\$1,962,754	\$12,101,645	\$12,988,880
2 Asotin.....			496,375	518,480	3,021,150	3,868,733
3 Benton.....	982,206	922,638	991,940	987,117	5,041,668	6,019,818
4 Chehalis.....	678,778	661,915	2,527,582	2,641,260	14,037,129	13,830,305
5 Chelan.....	998,287	979,891	959,335	1,021,345	4,908,984	5,324,832
6 Clallam.....			255,184	279,184	4,448,186	3,824,055
7 Clarke.....	848,060	845,488	1,199,400	1,321,280	7,068,890	7,897,066
8 Columbia.....	1,024,440	508,656	1,484,575	1,405,936	7,981,490	6,607,686
9 Cowlitz.....	658,488	638,214	678,491	692,154	5,977,800	5,980,590
10 Douglas.....	1,845,032	1,488,272	2,087,068	2,404,382	11,140,728	13,218,062
11 Ferry.....	438,696	432,124	569,850	584,649	1,940,758	1,715,687
12 Franklin.....	928,345	909,690	1,147,977	1,216,148	5,181,777	4,269,075
13 Garfield.....	166,510	78,250	798,182	870,479	4,268,777	4,261,728
14 Island.....			151,108	159,995	1,172,761	1,098,315
15 Jefferson.....	71,060	60,101	468,555	651,947	3,235,709	3,212,802
16 King.....	6,174,981	8,815,915	82,763,704	26,791,910	188,468,451	177,617,642
17 Kittap.....			553,488	680,816	2,578,455	2,682,610
18 Kittitas.....	1,147,805	1,199,071	1,701,480	1,665,078	7,690,435	7,888,866
19 Klickitat.....	597,948	600,606	843,467	869,298	5,170,328	4,977,915
20 Lewis.....	791,726	805,098	1,243,406	1,263,899	9,629,826	10,799,873
21 Lincoln.....	1,814,208	1,778,872	3,402,473	3,431,940	21,154,672	21,429,812
22 Mason.....	157,803	157,067	357,916	367,529	3,017,118	2,644,441
23 Okanogan.....	179,989	187,808	1,499,048	1,845,771	3,107,161	3,087,879
24 Pacific.....	812,687	825,627	637,305	671,584	4,487,377	5,247,667
25 Pierce.....	2,422,964	2,081,780	12,584,311	9,539,196	58,944,316	54,686,180
26 San Juan.....			339,066	337,072	1,232,646	1,299,212
27 Skagit.....	981,626	927,261	1,950,164	1,938,727	9,345,499	9,076,951
28 Skamania.....	8,000	8,300	232,323	230,453	1,967,474	1,963,918
29 Snohomish.....	8,855,140	2,144,235	5,705,885	5,665,756	28,998,278	22,863,263
30 Spokane.....	8,280,260	8,280,858	11,842,167	11,512,909	64,282,400	65,003,910
31 Stevens.....	1,524,103	1,199,884		1,671,372	5,905,636	7,528,824
32 Thurston.....	784,628	783,076	1,406,697	1,542,991	7,804,335	7,002,947
33 Wahk'akum.....			1,227,404	1,234,451	2,701,742	1,681,111
34 Walla Walla.....	2,457,180	1,998,967	8,418,587	8,441,452	21,029,899	20,743,614
35 Whatcom.....	1,005,043	990,554	4,128,031	4,823,084	17,429,706	17,635,814
36 Whitman.....	2,721,585	2,669,405	4,482,974	4,740,641	23,238,009	28,589,811
37 Yakima.....	1,077,445	1,049,516	8,018,450	2,566,986	17,895,140	16,842,779
Totals.....	\$39,784,882	\$33,729,600	\$107,230,885	\$101,858,847	\$583,179,830	\$578,070,528

SCHEDULE "E"—Abstract Showing the Amounts of State General, School, Military and Road Tax to be Raised by Each County, for the Year 1907.

COUNTIES	Amount of state gen- eral tax to be paid by each county	Amount of state school tax to be paid by each county	Amount of tax for military fund to be paid by each county	Amount of tax for road fund to be paid by each county	Total amount of tax, including state, state school, military, and road, to be paid by each county	
1 Adams...	\$38,817	\$38,817	\$2,588	\$6,469	\$86,691	1
2 Asotin.....	10,091	10,091	678	1,682	22,542	2
3 Benton.....	18,058	18,058	1,204	3,010	40,330	3
4 Chehalis....	39,991	39,991	2,666	6,665	89,312	4
5 Chelan.....	15,974	15,974	1,065	2,662	35,675	5
6 Clallam.....	11,472	11,472	765	1,912	25,621	6
7 Clarke.....	22,161	22,161	1,477	3,694	49,493	7
8 Columbia....	19,828	19,828	1,322	3,304	44,272	8
9 Cowlitz.....	17,792	17,792	1,186	2,965	39,735	9
10 Douglas.....	39,639	39,639	2,643	6,607	88,528	10
11 Ferry.....	5,147	5,147	343	858	11,495	11
12 Franklin....	12,777	12,777	852	2,180	28,586	12
13 Garfield....	12,848	12,848	857	2,141	28,694	13
14 Island.....	3,295	3,295	220	549	7,359	14
15 Jefferson....	9,638	9,638	643	1,606	21,525	15
16 King.....	532,853	532,853	35,524	88,809	1,190,039	16
17 Kitsap.....	7,958	7,958	531	1,326	17,773	17
18 Kittitas....	22,165	22,165	1,478	3,694	49,502	18
19 Klickitat....	14,934	14,934	996	2,489	33,553	19
20 Lewis.....	32,399	32,399	2,160	5,400	72,558	20
21 Lincoln.....	64,288	64,288	4,286	10,715	143,577	21
22 Mason.....	7,982	7,982	529	1,322	17,715	22
23 Okanogan....	9,282	9,282	617	1,544	20,685	23
24 Pacific.....	15,743	15,743	1,050	2,624	35,160	24
25 Pierce.....	164,058	164,058	10,987	27,343	366,396	25
26 San Juan....	3,898	3,898	260	650	8,706	26
27 Skagit.....	29,031	29,031	1,935	4,838	64,835	27
28 Skamania....	5,892	5,892	393	982	13,159	28
29 Snohomish..	68,590	68,590	4,573	11,432	153,185	29
30 Spokane....	165,012	165,012	11,001	27,502	368,527	30
31 Stevens....	22,586	22,586	1,506	3,764	50,442	31
32 Thurston....	21,009	21,009	1,401	3,501	46,920	32
33 Wabkinakum	3,243	3,243	216	541	7,243	33
34 Walla Walla	62,231	62,231	4,149	10,372	139,083	34
35 Whitcom....	52,906	52,906	3,527	8,818	118,157	35
36 Whitman....	85,769	85,769	5,718	14,296	191,551	36
37 Yakima.....	49,928	49,928	3,329	8,321	111,506	37
Total.....	\$1,719,210	\$1,719,210	\$114,620	\$286,536	\$3,839,576	





APPENDIX B



MINUTES AND OFFICIAL PROCEEDINGS

OF THE

STATE BOARD OF EQUALIZATION

OF THE

STATE OF WASHINGTON

SESSION OF 1908

OLYMPIA, WASH.:

C. W. GORHAM, Public Printer.

1908.

PROCEEDINGS

OF THE

STATE BOARD OF EQUALIZATION, 1908.

WEDNESDAY, September 9th, 1908.

In pursuance of the law regulating proceedings of the State Board of Equalization for the equalization of taxes, the Board met at the office of the State Board of Tax Commissioners on this 9th day of September, 1908, the following named persons, designated by law as members of such Board, being present, to-wit: C. W. Clausen, State Auditor and Chairman *ex-officio*; E. W. Ross, Commissioner of Public Lands; T. D. Rockwell and J. E. Frost, members of the State Board of Tax Commissioners.

The Board organized with C. W. Clausen in the chair and Frank C. Morse, secretary *ex-officio*.

On motion, E. J. Koors was elected clerk of the Board at a salary of \$4.00 per day.

On motion the dates set for hearing the counties, railroads and telegraph companies, for which notices had been mailed, were adopted by the Board, the dates being as follows:

September 10: Adams, Asotin, Benton, Columbia, Douglas, Franklin, Garfield, Klickitat, Lincoln, Walla Walla, Whitman.

September 11: Chelan, Ferry, Kittitas, Okanogan, Stevens, Yakima, Skamania, Clarke, Pacific, Wahkiakum, Mason.

September 14: King, Pierce, Spokane.

September 15: Railroads.

September 21: Telegraph companies, electric railways.

Letter from Mr. W. F. Page, Auditor of Ferry County, explaining conditions in that county in connection with return of Abstracts of Assessment, was read and ordered filed.

On motion the Board adjourned until 10 o'clock a. m., September 10th.

THURSDAY, September 10th, 1908.

The Board met at 10 o'clock a. m. pursuant to adjournment, with C. W. Clausen in the chair, and all members present.

Minutes of previous meeting read and approved. Representatives from the following counties being present, they were heard in the order named:

W. S. Hunt, assessor, on behalf of Columbia county; C. T. Deets, treasurer, on behalf of Lincoln county; Michael Toner, assessor, on behalf of Walla Walla county; Charles Low, assessor, and Fred Kembel, and E. C. Crouch, commissioners, on behalf of Adams county.

At 12 o'clock a recess was taken to 1:30 p. m.

Upon reconvening at 1:30 p. m., Benton county was given a hearing, being represented by W. S. Jenkins, auditor, Don F. Cresswell, commissioner, and E. F. Benson.

Charles S. Florence, auditor, and Frank E. Brown, assessor, were heard on behalf of Asotin county.

Franklin county was heard, being represented by L. L. Long, and E. T. Juvenal.

S. A. D. Wilson, assessor, was then heard on behalf of Douglas county.

On motion the Board adjourned to 10 o'clock a. m. September 11th.

FRIDAY, September 11th, 1908.

The Board met at 10 o'clock a. m. pursuant to adjournment, with all members present and C. W. Clausen in the chair.

Minutes of previous meeting read and approved. The following counties were then heard, to-wit:

Stevens county, being represented by J. A. Rochford, county attorney, and Charles Adams, treasurer; Okanogan county, being represented by Fred Pflaeging, assessor; Mason county, represented by T. P. Fisk, county attorney, and Joseph Deer, commissioner; Yakima county, represented by J. W. Sindall, assessor.

The Board then took a recess until 1:30 p. m.

Upon reconvening at 1:30 p. m., a hearing was given to M. B. Kies, auditor, and Oliver Allen, assessor, on behalf of Clarke county; to James Heron, assessor, on behalf of Kittitas county; to J. E. Stout, treasurer, on behalf of Pacific county.

Board then adjourned until 10 o'clock a. m. September 12th.

SATURDAY, September 12th, 1908.

The Board met at 10 o'clock a. m. pursuant to adjournment, with all members present, and C. W. Clausen in the chair.

Minutes of previous meeting read and approved.

Mr. George Donald, president of the North Yakima & Valley Railway Company, appeared before the Board, and asked for a correction in the mileage of that road from 14.6 miles main track and 1.7 miles side track, as first reported to Tax Commission, to 13.56 miles main track and 3960 feet side track. Also for a reduction of rate from \$2.00 per foot, as assessed by the State Board of Tax Commissioners.

George F. Breslin, county commissioner of Skamania county, was heard on behalf of that county.

G. O. Hilstad, assessor of Kitsap county, was heard on behalf of that county.

Thurston county was represented by P. M. Troy, county attorney, and Fred Schomber, treasurer.

Board took a recess until 1:30 p. m.

Upon reconvening at 1:30 p. m., Jefferson county was heard, being represented by C. A. Olson, deputy assessor.

The following counties were then given a hearing in the order named:

Clallam county, represented by G. M. Lauridsen, county commissioner, and W. E. Burnside, deputy treasurer;

Lewis county, represented by A. T. McDonald, assessor, P. Summerset, treasurer, H. H. Tilley, commissioner, and U. E. Harmon, county attorney;

Chehalis county, represented by H. H. Carter, assessor, and C. W. Arland, commissioner;

Skagit county, represented by Fred Eyre, assessor, and James Dunlap, commissioner ;

Island county, represented by Luther Weedon, assessor ;

Snohomish county, represented by E. E. Warner.

On motion the Board adjourned until 10 o'clock a. m. Monday, September 14th, 1908.

MONDAY, September 14th, 1908.

Board met at 10 o'clock a. m. pursuant to adjournment, with all members present, C. W. Clausen in the chair.

Minutes of previous meeting read and approved.

Thomas A. Parish, assessor of King county, appeared before the Board, and asked that the hearing for that county, set for the 14th, be deferred until Thursday, September 17th, at 1:30 p. m. Request granted.

C. A. Olson reappeared, in behalf of Jefferson county, to take up comparisons of assessed valuations of timberlands in Jefferson county with those in Chehalis county.

Board then took a recess until 1:30 p. m.

Upon reconvening at 1:30 p. m., the following representatives from Pierce county were given a hearing, in behalf of that county:

I. M. Howell, auditor, and H. H. Railsback, assessor.

On motion, the Board then adjourned until 10 o'clock a. m. Tuesday, September 15th, 1908.

TUESDAY, September 15th, 1908.

Board met at 10 o'clock a. m. pursuant to adjournment, with all members present, and C. W. Clausen in the chair.

Minutes of previous meeting read and approved.

G. F. Whitmore, deputy assessor, was given a hearing on behalf of Spokane county.

Representatives of the following railroads were then heard:

Tacoma Eastern Railroad Company, represented by E. M. Hayden, attorney ;

Washington, Idaho & Montana Railway Company, represented by W. D. Humiston.

Board then took a recess until 2 o'clock p. m.

Upon reconvening at 2 o'clock p. m., the Board, on motion, went into executive session. At 5 o'clock the Board arose and, on motion, adjourned until 10 o'clock a. m. Wednesday, September 16th, 1908.

WEDNESDAY, September 16th, 1908.

Board met at 10 o'clock a. m. pursuant to adjournment, with the following members present: C. W. Clausen, in the chair, T. D. Rockwell, and J. E. Frost. Absent: E. W. Ross.

Minutes of previous meeting read and approved.

Mr. L. C. Gilman, general counsel for the Great Northern Railway Company, appeared on behalf of that company, and was given a hearing.

Mr. B. S. Grosscup, general counsel for the Northern Pacific Railway Company, was then heard in behalf of that company.

Recess then taken until 2 o'clock p. m.

Board reconvened at 2 o'clock p. m. and gave a hearing to representatives of the following railroads:

Oregon Railroad & Navigation Company, appearing through J. W. Morrow, tax and right-of-way agent;

Tacoma Eastern Railroad Company, appearing through E. M. Hayden, attorney;

Spokane International Railway Company, appearing through A. J. Shaw;

Spokane & British Columbia Railway Company, appearing through W. T. Beck, president;

Seattle & Southeastern Railway Company, appearing through E. M. Hayden, attorney;

Great Northern Railway Company, appearing through John L. Snapp, tax and right-of-way agent.

W. B. Stratton appeared on behalf of the Columbia & Puget Sound Railroad Company, and asked for an extension of time for

hearing, until an adjustment of matters of valuations, now pending with the Railroad Commission. Request granted.

On motion, adjournment was taken until 10 o'clock a. m. September 17th, 1908.

THURSDAY, September 17th, 1908.

Board met at 10 o'clock a. m. pursuant to adjournment, with the following members present: C. W. Clausen, in the chair, T. D. Rockwell, and J. E. Frost. E. W. Ross, absent.

Minutes of previous meeting read and approved.

On motion, a recess was taken until 1:30 p. m.

Upon reconvening at 1:30 p. m., the following representatives of King county were given a hearing on behalf of that county:

M. J. Carkeek, J. S. Goldsmith, and John Schram of the Seattle Chamber of Commerce, W. H. Gorham, attorney, Thomas A. Parrish, county assessor, A. L. Rutherford and Dan R. Abraham, county commissioners, and John L. Snapp.

At the conclusion of King county's hearing, the Board, on motion, adjourned until 10 o'clock a. m. September 18th, 1908.

FRIDAY, September 18th, 1908.

Board met at 10 o'clock a. m. pursuant to adjournment, with the following members present: C. W. Clausen, in the chair, T. D. Rockwell and J. E. Frost; E. W. Ross, absent.

Minutes of previous meeting read and approved.

On motion, adjournment was taken until 10 o'clock a. m. September 19th, 1908.

SATURDAY, September 19th, 1908.

Board met at 10 o'clock a. m. pursuant to adjournment, with the following members present: C. W. Clausen, in the chair, T. D. Rockwell and J. E. Frost; E. W. Ross, absent.

On motion the Board adjourned until 10 o'clock a. m. September 21st, 1908.

MONDAY, September 21st, 1908.

Board met at 10 o'clock a. m. pursuant to adjournment, with all members present, C. W. Clausen in the chair.

Mr. J. B. Bridges appeared on behalf of the Grays Harbor Railway & Light Company and was given a hearing.

At 12 o'clock the Board took a recess until 1:30 p. m.

Upon reconvening at 1:30 p. m., R. T. Reid, district superintendent of the Western Union Telegraph Company, was heard on behalf of said company, and J. A. Forehand, superintendent, in behalf of the Postal Telegraph-Cable Company.

Mr. J. B. Bridges, representing the Grays Harbor Railway & Light Company, then asked permission to introduce some testimony regarding property values in Chehalis county, and the following witnesses were sworn and their testimony given: H. C. Watkins, county commissioner for Chehalis county, A. P. Stockwell, W. R. McFarland, and H. H. Carter, assessor of Chehalis county.

The following representatives of electric railway companies were then heard, in the order named:

W. G. Graves, representing the Inland Empire system;

J. D. Coleman, representing the Everett Railway, Light & Water Company;

C. W. Howard, representing the Whatcom County Railway & Light Company;

Mr. Howard introduced the testimony of Mr. G. C. Hyatt, as to property values in Whatcom county.

Mr. James B. Howe and Mr. Jacob Furth were heard in behalf of the Seattle Electric Company, Puget Sound Electric Railway Company and Tacoma Railway & Power Company.

A recess was then taken until 7:30 p. m.

Upon reconvening at 7:30 p. m., the Board went into executive session and at 9:45 p. m. arose and, on motion, adjourned until 10 o'clock a. m. September 22d.

TUESDAY, September 22d, 1908.

Board met at 10 o'clock a. m. pursuant to adjournment, with all members present; C. W. Clausen in the chair.

Minutes of preceding meeting read and approved.

Mr. Jacob Furth appeared and asked permission to file an amended report in behalf of the Seattle Electric Company. Request was granted.

On motion, the Board then went into executive session.

At 12 o'clock, the Board arose and a recess was taken until 1:30 p. m.

Upon reconvening at 1:30 p. m., a hearing was given the Bellingham Bay & British Columbia Railroad Company, represented by C. W. Howard, attorney, and G. C. Hyatt, general manager. Mr. E. H. Hammond, general auditor of the company, was introduced and sworn and testified to the financial condition of said company.

Upon conclusion of the hearing, the Board went into executive session and so remained until 5:30 p. m. when it arose and took a recess until 7:30 p. m.

Upon reconvening at 7:30 p. m., an executive session was held until 10 o'clock when the Board arose and adjourned until 9:30 a. m. September 23d.

WEDNESDAY, September 23d, 1908.

Board met at 9:30 a. m. pursuant to adjournment, all members being present and C. W. Clausen in the chair.

Minutes of previous meeting read and approved.

Pursuant to a notice given the Washington Water Power Company, by this Board, of a proposed raise in the assessed valuation of the operating property of said company, and fixing Thursday, September 24th, at 2 o'clock p. m. as the time for a hearing in relation to such proposed increase, Mr. H. L. Bleeker, secretary of the Washington Water Power Company, appeared before the Board and requested that a hearing be given him at this time, to show cause why the proposed increase should not be made.

On motion Mr. Bleeker's request was granted.

At the conclusion of the hearing, the Board went into executive session. At 12 o'clock the Board arose and took a recess until 1:30 p. m.

Upon reconvening at 1:30 p. m., the Board went into executive session, and at 5 o'clock arose and took a recess until 7:30 p. m.

At 7:30 p. m. the Board reconvened and went into executive session, and at 10 o'clock arose and adjourned until 9:30 o'clock a. m. Thursday, September 24th.

THURSDAY, September 24th, 1908.

Board met at 9:30 o'clock a. m. pursuant to adjournment, with all members present and C. W. Clausen in the chair.

Minutes of previous meeting read and approved.

The Board then went into executive session for the purpose of equalizing the assessment of property in the several counties of the state.

At 12 o'clock the Board arose and a recess was taken until 1:30 p. m.

Upon reconvening at 1:30 p. m., an executive session was held until 5:30 o'clock when a recess was taken until 7:30 p. m.

At 7:30 p. m. the Board reconvened and went into executive session, lasting until 11 p. m., when the Board arose and, on motion, adjourned until 9:30 a. m. September 25th.

FRIDAY, September 25th, 1908.

Board met at 9:30 a. m. pursuant to adjournment, all members present, C. W. Clausen in the chair; and immediately went into executive session for the purpose of equalizing the assessment of property in the several counties of the state.

A recess was taken from 12 m. to 1:30 p. m. and from 5:30 to 7:30 p. m. At 11 p. m. the Board arose and adjourned until 9:30 a. m. September 26th.

SATURDAY, September 26th, 1908.

Board met at 9:30 a. m. pursuant to adjournment, with all members present, and C. W. Clausen in the chair.

The Board went into executive session for the purpose of continuing the work of equalization and so remained until 12 o'clock noon, when a recess was taken until 1:30 p. m.

Upon reconvening the executive session was continued until 5 p. m. and, after a recess lasting until 7:30 p. m., was continued until 11 o'clock p. m., when the Board arose and, on motion, adjourned until 9:30 a. m. Monday, September 28th.

MONDAY, September 28th, 1908.

Board met at 9:30 a. m. pursuant to adjournment, with all members present; C. W. Clausen in the chair.

The Board went into executive session for the purpose of proceeding with the equalization and, so remained, except for a short recess, until 11 o'clock p. m., when the Board arose and adjourned until 9:30 a. m. September 29th.

TUESDAY, September 29th, 1908.

Board met at 9:30 a. m. pursuant to adjournment, all members being present, with C. W. Clausen in the chair.

Having made a careful and thorough examination of the abstracts of assessment of real and personal property returned by the several counties and considered all of the testimony introduced bearing on the actual, or market value, as compared with assessed value of various classes of real and personal property in the different counties of the state, the Board, on motion, for the purpose of equalization, separated the personal property returned into two classes, namely:

Live stock and all other kinds of personalty; and the real property returned into four classes, namely:

Timber lands, other unimproved lands, improved lands with improvements, and town and city lots, including improvements.

The Board then considered each of these classes of property and from all the evidence adduced, determined the actual value, and the ratio of assessed to actual value in each county, as shown on Schedule "D."

The total assessed and total actual values of these subdivisions giving the average ratio for all property returned by each county, and the total for all counties, determining the average ratio for state equalization. The average ratio having been found to be 43.11 per cent., on motion, those counties which returned an assessment at a lower ratio were raised to the average, and those counties returning an assessment at a higher ratio were lowered to the average.

On motion, the following resolution was adopted:

Whereas, the returns show that but thirteen of the thirty-seven counties of the state made an assessment of moneys on hand;

Resolved, that for the purpose of state equalization, each of those counties, namely, the counties of Adams, Chehalis, Clarke, Cowlitz, Douglas, Ferry, Franklin, Kitsap, Lincoln, San Juan, Stevens, Whatcom and Yakima, making a return of moneys on hand, be allowed an exemption equal to the amount returned under said item of moneys on hand.

On motion, the valuation of the operating property of railroads, electric railways and telegraph lines, was equalized at the same ratio, in each county, that other property in that county carried.

Evidence having been introduced that the returns from King county included railroad property assessed in the sum of \$1,450,320, which property has been held by the Railroad Commission to be operating property, and has been included in the assessment of operating property of railroads by the State Board of Tax Commissioners; and, that the returns from Snohomish county include an assessment of \$22,750 on certain property of the Everett Railway, Light & Water Company, which property was included in the assessment of the operating property of said company by the State Board of Tax Commissioners and the Board being fully advised, on motion, it was

ordered that King county be allowed, from assessment returned, a reduction of \$1,450,320; and that Snohomish county be allowed a reduction of \$22,750 from assessment returned.

At 11:30 p. m., on motion, the Board adjourned until 9:30 a. m. September 30th.

WEDNESDAY, September 30th, 1908.

The Board met at 9:30 a. m. pursuant to adjournment, with all members present, and C. W. Clausen in the chair.

Minutes of previous meeting read and approved.

The Superintendent of Public Instruction certified that, from the last reports of the county superintendents, the total number of children of school age in this state is 247,997.

Under the law, as amended by the legislature of 1901, a levy of \$10.00 per school capita was made, which, after deducting receipts from all other sources, leaves \$1,871,450 to be raised by taxation.

Therefore, a levy of two and one-half (2.5) mills on the total valuation of taxable property of the state was fixed by the Board for school purposes, amounting to the sum of \$1,871,484.

The total levy for general state purposes, was fixed at \$1,197,750, a rate of one and six-tenths (1.6) mills.

The total levy for military purposes was fixed at \$149,720, a rate of one-fifth (1.5) of a mill.

The total levy for public highways was fixed at \$374,296, a rate of one-half ($\frac{1}{2}$) of a mill, as provided by an act of the legislature of 1907.

On motion, the state tax for general state purposes, amounting to \$1,197,750; for state school purposes, amounting to \$1,871,484; for military fund, amounting to \$149,720; for public highway fund, amounting to \$374,296; making a total of \$3,593,250, was levied and apportioned among the several counties as indicated by Schedule "E" of this report.

On motion, Schedule "A" showing the returns of personal property, as equalized by the several county boards of equalization; Schedule "B" showing the returns of real property, as

equalized by the several county boards of equalization; Schedule "C" showing the valuation of the operating property of railroads, electric railways and telegraph lines as revised, corrected and equalized by this Board;

Schedule "D" showing the aggregate valuation of all real and personal property, as equalized by this Board; and Schedule "E" showing the total amount of tax to be paid by each county, having been completed, were fixed and approved as hereinafter appended, and are hereby made a part of the proceedings and actions of this Board.

There being no further business to come before the Board, on motion, the minutes of this day's proceedings were read and approved.

On motion, the Board adjourned *sine die*.

C. W. CLAUSEN,

State Auditor and ex-officio Chairman of the Board.

E. W. ROSS,

Commissioner of Public Lands.

T. D. ROCKWELL,

J. E. FROST,

Members State Board of Tax Commissioners.

Attest: FRANK C. MORSE,

*Secretary State Board of Tax Commissioners
and Secretary of the Board.*

SCHEDULES.

**SCHEDULE "A"—Abstract of Assessment of Personal
Property in the State of Washington, as returned by
the County Boards for the Year 1908.**

COUNTIES	1.—HORSES								
	ONE YEAR OLD			TWO YEARS OLD			THREE YEARS OLD AND OVER		
	As equalized by county board			As equalized by county board			As equalized by county board		
	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1 Adams	900	\$5,095	\$15 15	887	\$18,640	\$21 01	1,405	\$32,690	\$23 27
2 Asotin	438	3,678	8 40	340	4,154	12 22	838	15,891	18 96
3 Benton	302	4,660	15 43	306	5,350	17 48	199	4,945	24 85
4 Chehalis	144	2,075	14 40	165	4,124	25 00	353	11,120	31 50
5 Chelan	111	1,455	13 10	123	2,705	22 00	506	13,890	27 39
6 Clallam	98	1,397	14 25	61	1,426	23 54	41	1,423	34 70
7 Clarke	254	6,725	26 48	218	8,380	38 44	185	10,015	54 13
8 Columbia	726	15,800	21 76	613	18,900	30 96	1,120	44,890	40 07
9 Cowlitz	123	1,966	15 98	126	3,612	28 67	179	6,900	37 98
10 Douglas	3,525	30,700	11 26	2,365	28,620	16 33	3,928	105,180	26 79
11 Ferry	155	2,210	14 29	133	3,129	23 52	366	21,659	25 01
12 Franklin	222	1,804	8 13	203	2,970	14 63	290	5,810	20 03
13 Garfield	625	10,296	16 47	675	16,341	24 21	1,117	33,441	29 93
14 Island	53	1,105	20 84	43	1,310	30 46	117	3,050	26 08
15 Jefferson	50	1,105	22 10	39	1,265	32 43	81	3,325	41 04
16 King	164	2,940	17 92	186	5,280	28 38	1,145	51,733	45 18
17 Kitsap	20	395	13 02	30	640	21 33	323	9,046	28 00
18 Kittitas	662	10,255	14 82	490	14,870	29 80	1,634	52,535	32 15
19 Klickitat	658	7,155	10 86	668	13,175	19 72	2,125	55,705	26 21
20 Lewis	682	15,125	22 18	579	18,604	32 13	878	33,126	37 73
21 Lincoln	1,888	32,000	16 98	1,787	45,300	25 35	2,133	68,810	32 26
22 Mason	40	844	21 00	51	1,720	33 73	192	7,419	38 64
23 Okanogan	2,845	31,054	10 92	1,509	34,830	22 34	768	28,738	37 42
24 Pacific	51	355	7 00	27	305	11 30	48	674	14 00
25 Pierce	157	2,714	17 29	116	3,392	28 47	587	25,679	43 75
26 San Juan	50	1,415	28 00	64	3,759	42 97	62	2,735	44 11
27 Skagit	580	9,335	16 09	791	19,100	27 24	802	41,080	51 16
28 Skamania	11	210	19 09	15	245	16 33	6	285	47 50
29 Snohomish	126	2,695	21 38	164	5,465	33 34	958	35,065	36 77
30 Spokane	1,244	23,385	18 78	1,063	29,480	27 73	2,041	72,565	35 55
31 Stevens	394	5,715	14 50	415	8,697	20 74	1,294	30,717	23 74
32 Thurston	1,034	21,907	21 19	243	5,767	23 93	229	12,810	53 76
33 Wahkiakum	28	680	20 71	22	715	32 50	26	1,255	48 26
34 Walla Walla	916	9,010	9 84	711	17,925	25 21	1,143	41,875	36 63
35 Whatcom	458	8,295	18 03	386	9,800	25 62	438	17,340	39 58
36 Whitman	2,982	34,195	11 54	2,984	59,970	20 09	4,986	132,630	26 87
37 Yakima	2,200	30,880	14 04	2,636	69,320	26 30	3,356	136,950	40 80
Totals	25,020	\$359,576	\$14 37	21,201	\$498,296	\$23 50	36,342	\$1,172,311	\$32 26

PROCEEDINGS STATE BOARD OF EQUALIZATION, 1908 73

SCHEDULE "A"—CONTINUED

COUNTIES	1.—HORSES—continued						2		
	WORK HORSES			STALLIONS			MULES AND ASSES		
	As equalized by county board			As equalized by county board			As equalized by county board		
	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1 Adams	9,711	\$400,805	\$41.27	41	\$12,885	\$313.05	657	\$26,370	\$40.18
2 Asotin	1,306	55,572	42.40	15	3,080	245.23	42	1,837	43.74
3 Benton	3,263	128,600	39.41	14	3,655	261.00	70	3,650	52.14
4 Chehalis	1,714	86,325	50.36	18	3,130	173.88	16	745	46.56
5 Chelan	2,565	134,150	52.30	14	3,300	235.71	33	1,980	60.00
6 Chittam	797	33,847	42.46	6	1,210	201.66	8	269	32.50
7 Clarke	3,177	194,715	61.28	15	5,810	387.33	46	1,575	34.23
8 Columbia	3,888	239,305	61.55	49	7,000	197.50	249	11,845	59.62
9 Cowlitz	1,230	68,747	56.65	8	3,630	453.75	12	925	77.08
10 Douglas	11,570	324,045	45.27	59	22,700	384.75	491	23,920	48.72
11 Ferry	582	34,065	58.53	7	4,085	583.57	45	2,383	52.95
12 Franklin	3,009	123,105	34.11	53	4,650	87.92	314	13,787	44.91
13 Garfield	2,971	170,826	57.50	25	7,650	306.00	247	12,147	49.18
14 Island	611	20,060	47.56	.....	.....	.....	1	60	60.00
15 Jefferson	365	28,925	73.23	3	600	200.00	7	263	37.57
16 King	9,720	537,504	55.29	32	4,612	144.13	233	3,020	15.53
17 Kittas	793	35,915	44.15	2	320	160.00	22	391	17.77
18 Kittitas	2,742	183,100	66.75	31	11,755	379.19	133	4,995	37.55
19 Kootenai	3,500	172,660	49.32	35	10,650	304.28	182	7,265	39.92
20 Lewis	2,381	168,132	70.61	29	6,940	347.00	56	3,000	54.28
21 Lincoln	14,548	781,400	53.71	115	38,735	337.25	842	50,745	60.27
22 Mason	477	23,341	48.93	3	870	290.00	6	170	28.33
23 Okanogan	4,003	225,605	56.35	59	16,100	272.88	38	4,565	46.58
24 Pacific	501	12,522	25.00	2	300	150.00	11	176	16.00
25 Pierce	5,635	253,634	50.33	31	7,035	226.94	89	4,275	48.03
26 San Juan	735	43,090	58.62	2	400	200.00	1	5	5.00
27 Skagit	1,674	128,985	77.05	20	6,300	315.00	18	335	18.61
28 Skamania	421	15,600	37.05	.....	.....	.....	4	80	20.00
29 Snohomish	3,076	180,115	58.55	14	5,730	409.28	78	1,445	51.61
30 Spokane	12,385	658,150	53.14	119	24,760	208.00	250	11,250	45.43
31 Stevens	5,611	297,152	41.34	72	8,988	124.83	120	5,380	44.83
32 Thurston	1,461	93,810	64.19	16	6,930	369.62	38	1,495	39.34
33 Wabkiakum	310	16,100	51.94	1	200	200.00	.....	.....	.....
34 Walla Walla	7,701	383,385	47.78	61	18,425	302.05	311	50,430	55.35
35 Whitcom	3,580	265,210	60.65	13	3,820	294.61	23	1,745	61.96
36 Whitman	16,276	663,430	40.76	188	41,395	220.18	744	25,075	33.70
37 Yakima	5,462	397,619	68.51	51	18,975	372.06	118	8,735	74.02
Totals	150,127	\$7,691,912	\$51.24	1,208	\$319,815	\$264.75	6,170	\$292,514	\$47.44

74 PROCEEDINGS STATE BOARD OF EQUALIZATION, 1908

SCHEDULE "A"—CONTINUED

COUNTIES		3.—STOCK CATTLE								
		YEARLINGS			TWO YEARS OLD			THREE YEARS OLD AND OVER		
		As equalized by county board			As equalized by county board			As equalized by county board		
		No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1	Adams	1,500	\$11,360	\$7 24	1,258	\$12,620	\$10 08	2,925	\$44,155	\$15 10
2	Asotin	1,205	7,508	6 00	1,044	8,358	8 00	1,575	16,186	10 27
3	Benton	452	3,835	7 82	259	3,010	11 62	555	5,980	10 77
4	Chehalis	1,167	9,852	5 01	1,007	9,799	9 73	490	7,232	14 50
5	Chelan	690	2,006	6 44	429	1,770	11 12	351	5,515	15 71
6	Clallam	791	4,076	6 29	709	8,400	11 84	421	5,672	13 47
7	Clarke	2,397	15,355	6 40	1,721	23,025	13 38	484	8,795	18 17
8	Columbia	1,745	8,715	4 99	1,229	11,080	9 02	1,628	20,170	12 39
9	Cowlitz	1,317	7,730	5 87	920	9,390	10 20	607	7,962	13 11
10	Douglas	3,742	23,230	6 21	6,845	59,815	8 74	1,178	14,885	12 63
11	Ferry	989	7,508	7 65	1,045	13,896	13 29	930	16,033	17 24
12	Franklin	128	1,104	8 62	94	925	9 84	165	2,470	14 97
13	Garfield	1,847	8,907	4 82	1,881	17,877	9 50	4,325	53,970	12 43
14	Grant	514	5,101	9 92	328	4,865	14 83	138	2,465	17 98
15	Jefferson	403	3,702	8 19	327	4,910	15 01	87	1,985	22 87
16	King	1,800	14,000	8 11	1,566	17,434	11 14	542	7,140	13 17
17	Kitsap	436	2,927	6 71	205	2,536	12 37	34	591	17 38
18	Kittitas	2,545	16,700	6 54	2,163	25,970	12 00	3,000	44,655	14 88
19	Klickitat	2,543	13,420	5 28	2,037	19,125	9 39	2,607	35,085	13 46
20	Lewis	3,382	18,370	5 48	2,297	20,972	9 13	2,698	36,927	13 68
21	Lincoln	3,301	17,050	5 17	2,548	24,525	9 62	3,284	38,645	11 77
22	Mason	430	2,632	4 23	352	3,175	9 02	200	2,836	14 18
23	Okanogan	6,649	55,315	8 47	6,431	90,444	12 51	8,490	170,570	20 09
24	Pacific	638	1,478	2 32	586	2,595	4 43	368	2,148	5 84
25	Pierce	1,496	11,754	7 84	1,078	12,145	11 27	914	13,013	14 24
26	San Juan	689	3,450	5 00	429	4,245	9 90	92	1,510	16 41
27	Skagit	2,181	11,055	5 07	1,838	19,505	10 06	783	11,250	14 37
28	Skamania	157	905	5 13	102	960	9 71	50	775	15 50
29	Snohomish	2,208	16,105	7 29	1,630	20,610	12 64	357	6,110	17 11
30	Spokane	2,987	17,850	5 98	1,888	20,715	10 42	1,331	19,370	14 50
31	Stevens	3,069	19,256	6 27	2,283	23,301	10 21	2,702	34,694	12 84
32	Thurston	2,203	13,220	6 00	1,233	14,272	11 58	1,001	15,425	15 41
33	Wahkiakum	401	1,695	4 21	297	2,970	10 00	31	435	14 03
34	Walla Walla	1,497	10,385	6 93	1,049	12,180	11 61	3,086	38,070	12 54
35	Whitcom	2,575	14,160	5 49	1,812	18,475	10 18	534	7,875	14 74
36	Whitman	5,985	35,070	5 85	4,427	46,540	10 51	5,124	72,865	14 22
37	Yakima	3,801	28,235	7 43	3,250	44,935	13 83	2,550	45,390	17 79
Totals		69,912	\$444,740	\$6 36	58,707	\$630,401	\$10 72	55,596	\$818,804	\$14 73

PROCEEDINGS STATE BOARD OF EQUALIZATION, 1908 75

SCHEDULE "A"—CONTINUED

COUNTIES	4 MILCH COWS			5 BULLS, FOR BREED- ING PURPOSES			6 STOCK SHEEP AND GOATS		
	As equalized by county board			As equalized by county board			As equalized by county board		
	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1 Adams	1,987	\$38,000	\$19.60	73	\$1,820	\$25.00	17,348	\$34,685	\$2.00
2 Asotin	773	8,500	11.00	18	258	14.33	20,658	46,116	2.23
3 Benton	731	15,615	21.36	10	291	29.00	50,846	129,685	2.55
4 Chehalis	3,579	67,207	18.77	125	2,161	17.28	988	2,013	2.03
5 Chelan	1,520	32,540	21.41	54	1,310	24.26	854	586	1.65
6 Chittam	2,558	52,060	20.35	89	1,785	20.05	1,371	3,448	2.51
7 Clarke	8,697	176,615	20.31	253	4,385	17.33	2,777	5,855	2.10
8 Columbia	1,294	22,000	17.51	73	1,570	21.51	18,067	45,063	2.49
9 Cowlitz	3,442	65,175	18.93	107	3,116	28.65	1,794	4,047	2.26
10 Douglas	3,573	56,015	15.68	119	2,140	17.98	23,895	54,495	2.25
11 Ferry	824	19,305	23.53	27	686	25.35	257	414	1.61
12 Franklin	398	6,800	17.10	9	175	19.44	18,370	45,042	2.45
13 Garfield	361	3,067	13.14	51	1,077	21.12	8,085	18,549	2.31
14 Island	1,787	35,800	20.07	21	430	20.47	2,200	4,300	2.00
15 Jefferson	1,001	33,220	20.00	62	1,415	22.82	794	1,564	2.00
16 King	14,462	293,316	20.31	323	4,668	14.45	4,446	5,324	1.24
17 Kitsap	2,928	50,755	17.33	49	917	18.71	694	1,201	1.99
18 Kittitas	2,814	72,125	25.63	130	3,075	23.65	43,542	104,715	2.38
19 Klickitat	2,451	48,090	19.63	90	1,795	19.94	47,392	112,066	2.39
20 Lewis	6,644	140,173	21.10	153	3,329	22.04	2,852	6,719	2.36
21 Lincoln	4,511	67,610	15.00	166	3,240	19.51	258	585	2.29
22 Mason	1,112	26,726	18.64	47	791	16.83	438	940	2.15
23 Okanogan	3,570	82,328	23.06	207	8,103	29.48	15,223	34,616	2.27
24 Pacific	1,307	15,773	7.89	76	606	7.98	178	159	.80
25 Pierce	10,029	199,973	19.94	223	4,433	19.88	1,928	3,750	1.95
26 San Juan	1,963	40,410	20.54	73	1,085	14.86	9,413	23,622	2.50
27 Skagit	5,267	105,215	19.98	143	3,090	21.63	3,497	9,709	2.85
28 Skamania	728	14,960	20.55	19	230	23.00	72	148	2.00
29 Snohomish	8,728	183,410	21.01	263	4,710	17.50	1,087	2,515	2.31
30 Spokane	10,089	184,635	18.28	238	4,250	17.86	302	560	1.85
31 Stevens	4,519	84,740	18.53	172	2,987	17.36	3,019	4,016	1.33
32 Thurston	2,031	40,782	20.07	76	1,342	20.28	114	226	1.98
33 Wahkiakum	2,822	50,500	21.79	135	2,515	18.63	17,797	31,205	1.79
34 Walla Walla	9,347	190,185	20.34	245	5,400	22.40	3,623	6,105	2.32
35 Whitcom	8,371	143,650	17.87	238	5,235	21.99	19,196	34,080	1.78
37 Yakima	6,508	178,545	27.13	241	7,540	31.29	73,138	178,910	2.45
Totals	148,085	\$2,026,906	\$19.76	4,606	\$93,944	\$20.40	415,061	\$961,785	\$2.31

SCHEDULE "A"—CONTINUED

COUNTIES	7			8			9	10		
	SHEEP—BUCKS FOR BREEDING			HOGS			POULTRY	DRAYS, TRUCKS, WAGONS & SLEIGHS		
	As equalized by county board			As equalized by county board			County board	As equalized by county board		
	No.	Value	Average value	No.	Value	Average value	Value	No.	Value	Average value
1 Adams.....	30	\$150	\$5 00	4,526	\$19,925	\$4 40	\$5,855	2,087	\$46,840	\$22 44
2 Asotin.....	68	191	2 80	2,451	6,713	2 74	110	340	7,190	21 15
3 Benton.....	99	445	4 50	1,280	3,690	3 00	3,910	787	21,980	27 87
4 Chehalis.....	283	671	2 37	2,024	6,076	3 00	6,078	1,238	27,580	22 23
5 Chelan.....	5	23	4 60	1,044	3,135	2 95	3,895	1,278	27,975	21 89
6 Clallam.....	5	23	4 60	436	1,956	4 49	1,463	320	6,634	20 73
7 Clark.....	64	225	3 51	8,990	14,085	3 51	4,870	1,691	34,895	20 62
8 Columbia.....	152	760	5 00	4,282	12,355	2 89	225	889	21,220	23 87
9 Cowlitz.....	7	19	2 71	1,435	4,751	3 31	3,175	516	9,851	19 10
10 Douglas.....	12	65	5 42	6,927	30,310	4 38	9,485	3,424	66,350	19 38
11 Ferry.....	43	170	3 95	507	3,028	5 97	2,856	528	12,611	23 90
12 Franklin.....	43	170	3 95	1,006	4,582	4 55	569	845	17,200	20 35
13 Garfield.....	104	273	2 62	4,107	12,669	3 08	2,793	780	14,700	20 13
14 Island.....	1	5	5 00	416	1,223	2 94	5,575	297	6,842	19 67
15 Jefferson.....	21	77	3 66	298	1,561	5 23	1,370	188	3,911	20 80
16 King.....	312	1,864	5 98	2,771	9,816	3 54	25,684	5,124	162,656	31 74
17 Kitsap.....	88	259	3 12	417	1,391	3 33	22,241	780	13,349	18 28
18 Klallam.....	238	1,040	4 46	1,914	7,430	3 88	2,075	1,440	34,415	23 89
19 Klickitat.....	244	1,185	4 65	7,150	18,625	2 60	3,835	1,313	32,370	24 65
20 Lewis.....	10	52	5 20	5,060	16,419	3 24	13,937	1,449	30,333	20 98
21 Lincoln.....	110	310	2 81	6,111	21,810	3 56	12,265	3,400	72,465	21 31
22 Mason.....	21	92	4 39	325	1,513	4 66	3,926	252	5,086	19 98
23 Okanogan.....	59	273	4 62	2,351	10,216	3 58	270	1,789	48,086	26 85
24 Pacific.....	24	33	1 38	252	459	1 82	696	291	2,603	8 95
25 Pierce.....	99	187	1 89	2,144	3,358	3 90	35,009	3,222	98,724	30 64
26 San Juan.....	138	523	3 79	793	2,547	3 21	4,521	325	5,474	16 84
27 Skagit.....	22	100	4 54	886	3,699	4 17	1,342	1,036	23,575	21 79
28 Skamania.....	96	200	2 08	275	1,287	4 68	962	181	4,110	22 71
29 Snohomish.....	204	395	1 93	1,631	7,400	4 54	11,455	1,696	40,660	23 94
30 Spokane.....	240	570	2 38	4,304	19,435	4 04	23,970	5,117	156,150	30 51
31 Stevens.....	200	457	2 28	3,553	11,452	3 21	7,573	2,652	62,689	23 64
32 Thurston.....	3	20	6 67	2,075	7,117	3 43	15,115	920	21,464	23 34
33 Wahkiakum.....	47	195	4 15	471	944	2 00	182	136	2,800	20 58
34 Walla Walla.....	47	195	4 15	4,687	14,000	2 99	2,475	1,958	44,730	22 84
35 Whatcom.....	204	570	2 79	2,055	8,220	4 00	14,420	1,720	39,915	23 20
36 Whitman.....	85	485	5 12	20,724	67,545	3 26	4,122	78	78,355	19 00
37 Yakima.....	467	2,115	4 53	4,262	17,980	4 21	14,780	3,018	80,955	26 85
Totals.....	3,790	\$13,899	\$3 67	109,910	\$383,622	\$3 49	\$268,947	57,051	\$1,384,583	\$24 27

PROCEEDINGS STATE BOARD OF EQUALIZATION, 1908 77

SCHEDULE "A"—CONTINUED

COUNTIES	11 CARRIAGES, HACKS, BUGGIES AND CUTTERS			12 BICYCLES			13 AUTOMOBILES		
	As equalized by county board			As equalized by county board			As equalized by county board		
	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1 Adams	1,121	\$29,300	\$26.22	3	\$25.88	\$8.34	3	\$550	\$183.34
2 Asotin	228	4,850	21.31	10	130	13.00	1	270	270.00
3 Benton	666	14,170	25.04	10	95	9.50	1	500	500.00
4 Chehalis	532	10,770	20.25	235	1,948	8.00	44	17,250	392.50
5 Chelan	826	20,170	24.42	35	290	7.43	8	1,715	214.37
6 Clallam	264	5,022	19.02	5	50	10.00	4	1,500	375.00
7 Clarke	1,229	25,715	20.76	128	1,085	8.47	5	1,350	270.00
8 Columbia	581	15,380	26.47	18	135	7.50	10	7,710	481.87
9 Cowlitz	349	6,880	20.00	10	80	8.00	2	800	400.00
10 Douglas	2,124	45,969	21.65	33	350	10.60			
11 Ferry	230	6,508	28.36	7	82	11.71			
12 Franklin	353	8,471	25.43	1	15	15.00			
13 Garfield	409	11,613	28.46	7	117	16.71	12	6,150	512.50
14 Island	142	3,951	21.48	4	40	10.00	1	150	150.00
15 Jefferson	139	2,815	20.25	12	125	10.41	7	1,350	192.85
16 King	1,729	44,520	25.75	202	2,844	10.80	529	297,402	562.37
17 Kitsap	236	4,806	18.24	20	258	8.00	2	200	100.00
18 Kittitas	1,005	25,115	24.99	176	1,505	8.55	20	7,050	352.50
19 Klickitat	174	23,000	23.61	12	500	14.16	1	500	500.00
20 Lewis	980	22,687	23.87	202	2,314	7.99	50	9,735	394.50
21 Lincoln	2,391	50,225	21.27	44	419	9.32	8	1,895	236.88
22 Mason	162	3,194	19.72	45	367	8.67	1	3,510	351.00
23 Okanogan	787	22,822	29.00	5	180	36.00			
24 Pacific	103	888	8.62	15	50	3.33	2	153	66.50
25 Pierce	1,588	49,945	31.55	813	7,820	9.62	244	151,861	624.68
26 San Juan	285	5,750	20.18	3	20	6.67			
27 Skagit	601	15,445	25.69	97	925	9.53	21	6,175	322.61
28 Skamania	75	2,123	28.31	2	15	7.50			
29 Snohomish	1,066	26,715	25.06	236	2,570	10.89	55	29,860	542.90
30 Spokane	3,670	100,130	27.21	828	7,899	8.91	983	116,300	546.26
31 Stevens	1,403	29,182	20.80	45	548	12.18	3	1,200	400.00
32 Thurston	728	16,360	22.34	331	9,310	10.00	31	10,875	350.81
33 Waiilatupi	40	813	20.37						
34 Walla Walla	1,304	40,975	31.42	160	1,455	8.77	36	19,170	532.50
35 Whitman	1,221	31,205	25.55	708	7,190	9.00	52	27,965	536.63
36 Whitman	3,180	68,220	19.68	50	505	11.30	13	3,500	308.84
37 Yakima	2,953	80,715	27.32	333	3,905	11.87	41	16,630	405.61
Totals	35,626	\$870,038	\$24.42	5,100	\$48,774	\$9.40	1,404	\$743,500	\$529.50

78 PROCEEDINGS STATE BOARD OF EQUALIZATION, 1908

SCHEDULE "A"—CONTINUED

COUNTIES	14 WATCHES			15 ORGANS AND MELODEONS			16 PIANOS AND ORCHES- TRIONS		
	As equalized by county board			As equalized by county board			As equalized by county board		
	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1 Adams	888	\$2,950	\$7 60	173	\$3,305	\$19 10	116	\$15,295	\$132 00
2 Asotin	97	858	8 80	55	970	17 64	50	5,480	109 60
3 Benton	395	3,210	8 13	93	1,655	17 80	132	13,485	102 16
4 Chehalis	1,138	8,995	7 92	219	3,471	15 84	581	42,540	80 11
5 Chelan	694	5,815	8 38	141	2,515	17 83	370	34,985	93 74
6 Clallam	146	1,523	10 43	70	1,625	23 21	140	11,517	82 26
7 Clarke	364	3,800	10 43	352	6,675	18 96	285	33,840	118 73
8 Columbia	264	2,285	8 65	71	1,235	17 39	109	11,940	109 54
9 Cowlitz	231	1,518	6 57	150	3,102	20 68	142	11,908	83 15
10 Douglas	639	4,780	7 48	290	5,205	17 95	216	19,475	90 16
11 Ferry	177	2,003	11 31	46	1,146	24 91	43	5,041	117 23
12 Franklin	69	693	10 04	33	860	26 06	53	6,785	128 01
13 Garfield	334	2,127	6 36	110	1,515	13 77	66	6,828	108 45
14 Island	58	490	8 45	91	1,465	16 09	64	4,340	67 81
15 Jefferson	146	1,793	12 28	44	805	18 30	139	11,850	85 25
16 King	8,435	93,020	11 03	1,513	30,256	19 99	10,798	1,058,352	98 07
17 Kitsap	540	4,784	8 86	151	2,514	16 65	192	24,765	128 98
18 Kittitas	886	8,375	9 46	228	4,485	19 67	397	43,065	108 47
19 Klickitat	444	3,535	7 96	297	5,315	17 90	143	14,700	102 80
20 Lewis	1,071	8,544	7 97	583	11,721	20 10	510	53,144	104 20
21 Lincoln	749	5,075	6 77	447	7,595	17 00	456	45,080	98 81
22 Mason	153	1,234	8 07	72	1,340	18 61	95	8,960	94 32
23 Okanogan	154	1,362	8 84	123	2,990	24 30	119	13,445	112 94
24 Pacific	74	273	3 69	36	221	6 14	117	4,621	39 50
25 Pierce	6,174	72,674	11 77	1,362	31,005	22 76	4,935	540,434	109 51
26 San Juan	10	210	21 00	112	2,060	18 57	70	6,800	97 14
27 Skagit	167	1,575	9 43	191	3,675	19 24	325	33,395	102 75
28 Skamania	97	965	9 95	43	990	23 02	26	2,410	92 69
29 Snohomish	2,337	29,210	12 50	676	14,810	21 90	1,668	194,585	116 65
30 Spokane	6,132	61,130	9 97	1,303	23,505	18 04	4,355	421,585	96 80
31 Stevens	667	4,326	6 58	350	7,079	20 22	285	23,594	82 79
32 Thurston	861	8,965	10 06	385	8,078	20 98	501	53,665	107 11
33 Wahkiakum	14	270	19 23	37	380	10 27	36	3,725	103 47
34 Walla Walla	584	6,060	10 41	130	2,345	18 04	538	61,440	114 20
35 Whatcom	2,194	21,385	9 75	998	19,735	19 77	1,400	150,445	107 46
36 Whitman	712	7,650	10 74	333	15,465	18 56	814	67,045	82 36
37 Yakima	1,735	18,315	10 56	610	14,940	24 49	1,024	116,385	113 65
Totals	39,348	\$401,792	\$10 21	12,418	\$246,073	\$19 82	31,255	\$3,176,529	\$161 63

PROCEEDINGS STATE BOARD OF EQUALIZATION, 1908 79

SCHEDULE "A"—CONTINUED

COUNTIES	17 BAND IN- STRUMENTS, PHONO- GRAPHS, ETC.	18 SEWING MACHINES			19 Household furniture, including clocks, rugs, etc.	20 Gold and silver plate and plated ware	21 Statuary, paintings, engravings, etc.
	County board	As equalized by county board					
	Value	No.	Value	Average value			
1 Adams	\$320	643	\$5,405	\$8 41	\$68,180		1
2 Asotin	95	145	1,215	8 38	20,521		2
3 Benton	930	543	6,230	11 47	58,000		3
4 Chehalis	1,997	1,180	9,717	8 23	145,582		4
5 Chelan	1,510	879	8,335	9 48	76,025		5
6 Clallam	408	839	3,691	10 88	40,442		6
7 Clarke	1,790	1,233	13,635	11 05	128,215	\$15	7
8 Columbia	1,005	331	3,220	9 72	42,400		8
9 Cowlitz	1,108	547	4,518	8 26	42,318		9
10 Douglas	1,775	1,418	11,195	7 89	100,460		10
11 Ferry	873	298	2,765	9 28	25,387		11
12 Franklin	98	217	2,525	11 64	29,089		12
13 Garfield	1,023	285	2,061	7 23	27,190		13
14 Island	65	256	2,435	9 51	20,025		14
15 Jefferson	352	226	2,311	10 22	44,604		15
16 King	62,608	18,337	189,428	10 33	4,282,056		16
17 Kitsap	1,347	868	7,472	8 61	83,791		17
18 Kittitas	2,190	1,302	13,600	10 43	164,620		18
19 Klickitat	970	1,833	8,555	10 27	78,095		19
20 Lewis	2,212	2,193	18,920	8 68	158,268		20
21 Lincoln	1,580	1,815	13,435	7 40	171,420		21
22 Mason	578	346	2,028	8 46	22,424		22
23 Okanogan	1,091	601	7,197	11 97	71,652		23
24 Pacific	95	244	913	8 74		11,981	24
25 Pierce	21,627	11,306	124,897	11 05	1,842,007		25
26 San Juan	872	836	3,135	9 83	28,790		26
27 Skagit	1,235	580	5,945	10 08	97,450		27
28 Skamania	307	131	1,232	9 40	9,490		28
29 Snohomish	7,530	3,123	45,650	14 61	624,790		29
30 Spokane	16,980	9,134	87,820	9 61	1,806,805		30
31 Stevens	2,970	1,738	12,796	7 36	137,040		31
32 Thurston	4,070	1,692	19,780	11 69	220,614		32
33 Wahkiakum	100	188	1,810	9 62	14,916		33
34 Walla Walla	1,515	535	7,700	9 22	198,300		34
35 Whatcom	5,085	4,739	48,255	10 18	481,570		35
36 Whitman	2,985	2,779	21,940	7 89	309,455		36
37 Yakima	4,780	3,140	36,100	11 50	468,285		37
Totals	\$156,564	\$74,750	\$758,156	\$10 14	\$12,113,167	\$11,996	

80 PROCEEDINGS STATE BOARD OF EQUALIZATION, 1908

SCHEDULE "A"—CONTINUED

COUNTIES	22 Libraries, books, scientific instru- ments, etc.	23 Office furniture.	24 Diamonds, jewelry, dressings, clothing, etc.	25 Agricultural imple- ments, machinery and harness.	26 Mechanics' tools and implements.	27 Royalties and patent rights.	28 Threshing machines, hay presses, en- gines, etc.	
1 Adams	\$5,735	\$17,045	\$3,015	\$150,330	\$29,420	\$5,000	\$108,710	1
2 Asotin	1,515	6,510	701	19,230	250	35	7,000	2
3 Benton	5,555	13,045	3,280	38,320	5,700	12,040	27,000	3
4 Chehalis	29,015	68,945	18,635	15,994	107,324	1,190	244,970	4
5 Chelan	8,975	11,365	4,000	28,090	2,030		36,115	5
6 Clallam	2,165	4,165	9,025	6,445	1,070		28,165	6
7 Clarke	6,200	10,120	1,730	58,525	18,640	55,050	68,510	7
8 Columbia	6,255	9,640	1,765	63,230	2,875	70	45,045	8
9 Cowitz	1,770	5,055	3,353	16,738	6,270		161,700	9
10 Douglas	8,350	10,590	4,320	143,670	12,825	895	79,425	10
11 Ferry	2,946	5,647	3,390	14,882	3,621		2,053	11
12 Franklin	4,345	7,390	1,408	41,653	3,459	9,900	18,470	12
13 Garfield	2,115	1,485	1,569	73,059	2,679		7,298	13
14 Island	180	525		5,535	300		8,515	14
15 Jefferson	2,555	2,440	3,829	5,881	1,402		39,150	15
16 King	226,050	602,498	126,364	79,530	109,240	2,684,573	203,076	16
17 Kitsap	2,525	6,783	3,584	13,895	3,605		33,145	17
18 Kittitas	9,000	15,295	3,855	55,235	11,025	50	28,095	18
19 Kliekitat	5,135	7,300	2,475	60,820	5,830	250	29,050	19
20 Lewis	8,595	16,189	3,803	36,033	9,601		94,044	20
21 Lincoln	10,565	42,070	4,695	200,825	14,915		133,810	21
22 Mason	1,070	3,197	1,045	5,477	7,430		59,744	22
23 Okanogan	5,930	9,070	2,390	70,874	10,929		18,550	23
24 Pacific	1,830	4,087	520	2,443	2,590	1,003	48,297	24
25 Pierce	126,332	182,148	63,249	57,598	99,917	954,471	214,068	25
26 San Juan	1,035	2,190	1,325	16,320	1,990		6,355	26
27 Skagit	9,390	12,375	1,300	28,480	12,605		99,895	27
28 Skamania	1,550	2,720	1,240	3,375	550	4,940	11,890	28
29 Snohomish	33,800	48,835	27,355	46,750	30,115	8,750	3,615	29
30 Spokane	131,750	162,790	103,630	147,085	46,835	5,275	66,510	30
31 Stevens	7,202	10,316	6,629	50,758	8,863	580	15,065	31
32 Thurston	16,575	16,543	6,263	23,330	13,656	8,017	43,202	32
33 Wahkiakum	935	1,200	50	3,655	1,365		67,220	33
34 Walla Walla	20,725	25,900	15,570	105,405	12,475		49,760	34
35 Whatcom	24,515	63,160	10,045	46,715	21,850		56,090	35
36 Whitman	16,400	20,015	10,295	293,185	17,343	750	121,330	36
37 Yakima	28,490	26,615	77,210	108,215	16,000	9,840	33,025	37
Totals	\$779,180	\$1,517,603	\$334,800	\$2,095,417	\$748,594	\$3,163,519	\$2,300,162	

PROCEEDINGS STATE BOARD OF EQUALIZATION, 1908 81

SCHEDULE "A"—CONTINUED

COUNTIES		29 Steamboats, sailing vessels, launches, dredges, etc.....	30 Lumber.....	31 Saw logs.....	32 Shingles and lath..	33 Sash, doors, mouldings, etc.....	34 Wood, coal, wool, hides, etc.....	35 Goods and merchandise.....	
1	Adams		\$23,930			\$120	\$350	\$405,325	1
2	Asotin	\$250	8,000	\$1,220	\$200	1,500	740	96,640	2
3	Benton	4,475	21,310		2,535	3,755	1,970	124,560	3
4	Chehalis	74,416	143,510	96,308	17,967	2,080	3,380	380,902	4
5	Chelan	33,906	31,900	19,085	180	4,350	4,815	275,290	5
6	Clallam	10,080	1,300	10,450	500	400		59,375	6
7	Clarke	41,280	40,900	4,170	330		5,315	254,890	7
8	Columbia	120	270	665			1,670	133,810	8
9	Cowlitz	21,063	26,738	40,215	5,251	250	1,150	109,465	9
10	Douglas	7,560	3,010		23,860	16,325	3,325	298,515	10
11	Ferry	1,393	21,269	13,690	30		80	56,948	11
12	Franklin	14,680	5,167	750	16,811	7,350	5,460	118,296	12
13	Garfield		231	21	66		423	124,143	13
14	Island	15,285	1,481	9,796	532		40	14,962	14
15	Jefferson	91,435	4,600	6,600	1,000	150		80,235	15
16	King	546,668	244,820	104,728	38,220	118,944	35,608	6,703,108	16
17	Kittasap	60,998	18,223	17,510	530		355	100,818	17
18	Kittitas	4,695	9,195	41,425	1,010	700	5,490	264,470	18
19	Klickitat	3,065	35,170	5,440	660	650	125	122,930	19
20	Lewis		71,754	7,700	5,220	2,862	393	394,444	20
21	Lincoln	2,880	9,015	2,190	50	100	37,830	531,065	21
22	Mason	29,685	710	13,480	2,441	100	1,165	48,273	22
23	Okanogan	4,070	9,489	2,652	110	60	429	200,317	23
24	Pacific	31,604	44,482	56,286	3,463	2,313	41	169,187	24
25	Pierce	197,286	275,436	105,804	30,843	35,074	70,971	2,929,737	25
26	San Juan	37,992	1,550	4,204	195	50	2,371	44,765	26
27	Skagit	44,850	61,745	34,350	22,890	620	640	322,225	27
28	Skamania	7,560	23,917	17,565	75		805		28
29	Snohomish	64,280	184,095	145,565	73,200	2,895	76,525	847,870	29
30	Spokane	4,625	217,755	36,535	5,870	2,545	67,175	3,725,545	30
31	Stevens	7,250	170,714	88,115	4,361	548	22,801	252,353	31
32	Thurston	24,267	49,273	28,936	4,337	1,785	9,604	216,284	32
33	Wahkiakum	26,905			250		250	19,750	33
34	Walla Walla	1,000	9,990		1,350	1,020	7,745	792,155	34
35	Whatcom	82,855	153,395	140,585	67,930		2,565	945,750	35
36	Whitman	2,105	64,835	1,540	2,105	3,345	10,855	632,615	36
37	Yakima	5,650	79,080	5,040	7,095	35,665	26,970	759,430	37
Totals.....		\$1,506,202	\$2,068,264	\$1,071,605	\$349,957	\$245,536	\$409,441	\$22,536,487	

82 PROCEEDINGS STATE BOARD OF EQUALIZATION, 1908

SCHEDULE "A"—CONTINUED

	COUNTIES	36	87	88	39	40	41	42	
		Manufacturers' materials and manufactured articles.....	Manufacturers' tools, implements and machinery.....	Moneys of banks, bankers, brokers, etc.....	Moneys on hand.....	Bonds, stocks and shares.....	Stock and furniture of sample rooms, saloons, etc.....	Billiard and pool tables, bowling alleys, etc.....	
1	Adams		\$12,265	\$235,975	\$2,040	\$15,685		\$1,650	1
2	Asotin	\$250	8,110	39,370			\$1,100	270	2
3	Benton	10,640	20,670	51,675		160	5,705	1,270	3
4	Chehalis	20,192	538,529	119,279	48,602		40,335	5,460	4
5	Chelan	1,075	48,970	91,405			17,875	1,980	5
6	Clallam	3,830	30,675			450	5,215	1,005	6
7	Clarke	21,975	62,465	78,270	25,075		22,925	2,965	7
8	Columbia	4,735	10,855	140,030			6,790	2,850	8
9	Cowlitz	1,400	67,821	32,828	44,307	9,870	11,060	1,250	9
10	Douglas	3,640	13,670	113,408	29,945	14,200	11,135	2,235	10
11	Ferry	15,478	71,053		6,000	14,042	6,715	300	11
12	Franklin	270	405	47,150	3,709	75	25,705	2,300	12
13	Garfield	5,520	135	66,767			1,230	210	13
14	Island	6,030	7,550			156	220	300	14
15	Jefferson		81,235			16,862	13,300	350	15
16	King	228,820	1,500,388	3,105,397			296,568	44,864	16
17	Kitsap	811	115,470	1,755	12,000		4,520	910	17
18	Kittitas	130,910	140,685	82,170		510	43,545	2,085	18
19	Klickitat	4,390	19,430	9,340		19,770	2,740	740	19
20	Lewis	19,555	302,357	119,510		25	26,185	3,760	20
21	Lincoln	2,610	47,555	261,640	132,971		20,800	2,800	21
22	Mason	294	35,360	21,200		1,061	4,910	845	22
23	Okanogan	9,325	127,015	114,045			14,755	2,009	23
24	Pacific	1,920	5,083	333		16	7,205	983	24
25	Pierce	266,243	1,956,918	1,013,230		12,280	123,735	28,580	25
26	San Juan	10,822	22,150	300	5,450		1,120	150	26
27	Skagit	58,065	448,270	121,549			23,445	4,495	27
28	Skamania	5,100	12,190	6,000			8,195	1,260	28
29	Snohomiah	30,745	1,168,890	380,850			72,645	5,575	29
30	Spokane	153,200	668,500	1,878,720		22,490	173,415	36,830	30
31	Stevens	11,005	164,578	90,461	10,537	1,680	20,622	2,600	31
32	Thurston	43,840	208,904	179,000			22,518	1,325	32
33	Wahkiakum	4,400	60,950				1,950	50	33
34	Walla Walla	30,800	101,360	634,175		4,960	31,235	3,435	34
35	Whatecom	73,840	923,520		290,450		47,885	7,390	35
36	Whitman	5,085	28,250	442,810			21,625	5,540	36
37	Yakima	9,620	78,990	2,400	373,330		44,545	8,250	37
	Totals	\$1,195,635	\$9,106,281	\$9,431,101	\$974,466	\$134,332	\$1,193,473	\$188,421	

PROCEEDINGS STATE BOARD OF EQUALIZATION, 1908 83

SCHEDULE "A"—CONTINUED

COUNTIES	43 Furniture and fix- tures of hotels, res- taurants, lodging, houses	44 Hay, grain and other farm products in hands of producers	45 Hay, grain and other farm products in warehouse, eleva- tor or cold storage.	46 Elevators, warehouse- etc., the title of which is vested in any R. R. or other person, firm or corp	47 Improvements on lands held under the laws of the United States, or leased from the state	48 Gas or water main	49 Telephone, and elec- tric light lines
1 Adams	\$4,430	\$89,185	\$105,395	\$42,360	\$39,470	\$2,080	\$17,850
2 Asotin	1,000	2,367	13,370	550	5,235	12,025	14,490
3 Benton	6,790	7,000	22,965	10,600	32,495	90	33,735
4 Chehalis	36,400	1,398		291,714	50,425	43,200	30,873
5 Chelan	20,010	8,185	10,300	16,465	33,920	5,800	49,766
6 Clallam	3,525	200		300	13,888	5,000	9,436
7 Clarke	15,380	780		4,295	6,775	62,820	32,000
8 Columbia	3,120	17,025	92,145	15,300	9,310	3,000	31,510
9 Cowlitz	5,460	290		520	1,595	4,450	250
10 Douglas	6,740	66,170	142,605	57,430	176,815	1,710	35,421
11 Ferry	3,340	371	1,770		108,750	8,170	2,040
12 Franklin	14,230	4,465	29,704	17,123	37,391	14,075	13,523
13 Garfield	60	44,296	80,976	19,218	4,381		1,334
14 Island	440				1,950		2,355
15 Jefferson	2,135					5,000	29,722
16 King	497,192	57,065	137,216	98,672	288,064	331,371	686,656
17 Kitsap	7,385		75	5,950	2,775	8,005	15,530
18 Kittitas	11,680	97,965	6,110	80,720	37,830	10,005	24,285
19 Klickitat	5,750	35,005	9,975	1,325	79,090	3,205	9,430
20 Lewis	13,622	2,870	96	5,925	19,670	24,880	35,272
21 Lincoln	8,240	49,340	512,215	76,420	52,700	4,030	58,489
22 Mason	2,080				1,398		4,755
23 Okanogan	14,360	2,970	655	1,230	236,635	2,820	23,085
24 Pacific	4,700	171	25	660	1,100	708	9,779
25 Pierce	242,600	9,893	74,341	254,975	119,170	406,550	506,219
26 San Juan	3,214	1,025	649	60	4,920		11,000
27 Skagit	13,700	28,320	12,435	22,370	8,795	15,340	45,790
28 Skamania	5,790				90	1,850	3,888
29 Snohomish	71,620	10,185	16,835	14,650	10,675	45,205	133,585
30 Spokane	573,650	30,740	11,965	56,905	65,150	173,420	929,885
31 Stevens	7,843	15,027	3,808	9,705	83,169	5,367	9,669
32 Thurston	15,325	127	205	3,475	10,487	35,272	21,490
33 Wahkiakum	1,350			1,750			120
34 Walla Walla	29,395	73,155	96,409	43,810	35,320	30,845	111,616
35 Whatcom	49,035	2,123	340	81,490			207,965
36 Whitman	15,630			109,130	24,250		106,905
37 Yakima	48,240	82,043	84,275	74,370	38,855	218,135	161,775
Totals ..	\$1,769,721	\$706,433	\$1,467,148	\$1,419,693	\$1,626,514	\$1,484,027	\$3,421,483

84 PROCEEDINGS STATE BOARD OF EQUALIZATION, 1908

SCHEDULE "A"—CONTINUED

COUNTIES	50 Fish traps and locations.....	51 Timber on state lands.....	52 All other items of personal property..	Aggregate value of personal property as equalized by county board.....	Aggregate value of ex- emptions.....	Aggregate value of taxable personal property, as equal- ized by county board.....	
1 Adams			\$1,350	\$2,169,880	\$345,340	\$1,824,540	1
2 Asotin			51,700	515,475	73,600	441,875	2
3 Benton	\$50		6,470	907,220	201,106	706,115	3
4 Chehalis	355	\$16,261		3,021,581	848,451	2,173,130	4
5 Chelan			10,965	1,170,686	317,510	853,176	5
6 Clallam			37,329	445,234	148,017	297,217	6
7 Clarke		76,740	23,400	1,737,000	526,925	1,210,075	7
8 Columbia			5,275	1,179,150	164,855	1,014,295	8
9 Cowlitz	900	16,956	138,891	1,000,646	213,998	786,648	9
10 Douglas			7,360	2,535,119	762,790	1,792,329	10
11 Ferry			2,240	556,512	126,674	429,838	11
12 Franklin			301,430	1,046,986	117,600	929,386	12
13 Garfield			153	881,423	123,027	758,396	13
14 Island	21,400		6,451	236,494	100,545	135,949	14
15 Jefferson	100	41,012		564,346	92,364	471,982	15
16 King		233,499		25,999,463	5,011,716	20,987,747	16
17 Kitsap	2,060	9,400	30,187	749,708	259,777	489,929	17
18 Kittitas		22,330	60,130	2,062,165	421,605	1,640,560	18
19 Klickitat	210	8,145	16,190	1,189,800	366,885	822,915	19
20 Lewis		280,095	80,352	2,406,577	673,137	1,733,440	20
21 Lincoln			3,310	3,789,410	711,090	3,078,320	21
22 Mason	2,330	29,016	62,946	459,942	97,396	362,546	22
23 Okanogan		60	1,495	1,835,582	421,615	1,413,967	23
24 Pacific	3,628	15,590	59,903	540,492	95,700	444,792	24
25 Pierce	4,500	32,387	95,995	14,064,661	2,908,450	11,156,211	25
26 San Juan	46,900			413,941	121,368	292,573	26
27 Skagit	11,050		9,570	2,036,904	297,600	1,739,304	27
28 Skamania	7,350	31,020	3,010	219,074	66,300	152,774	28
29 Snohomish	1,385	59,095	778,745	5,856,600	1,221,570	4,635,030	29
30 Spokane		170	68,330	13,483,295	2,966,265	10,517,030	30
31 Stevens		12,009	77,414	1,914,658	643,651	1,271,007	31
32 Thurston		25,256	107,106	1,796,346	518,971	1,277,375	32
33 Wahkiakum	6,450	10,690	21,590	317,862	69,616	248,246	33
34 Walla Walla			58,730	3,391,825	369,000	3,022,825	34
35 Whatcom	130,100	108,265	108,625	5,015,975	1,179,800	3,836,175	35
36 Whitman			21,005	3,830,805	1,160,290	2,670,515	36
37 Yakima			104,435	4,533,610	1,196,090	3,337,520	37
Totals	\$238,738	\$1,022,906	\$2,362,062	\$113,896,448	\$24,928,103	\$88,968,345	

SCHEDULE "B" — Abstract of assessment of Real Property in the State of Washington, as returned by the County Boards, for the year 1908.

COUNTIES.	Total number of acres of land, exclusive of town and city lots.	Number of acres fenced.	Number of acres of timber land	Valuation of timber lands as equalized by county board.	
				Average value per acre.	Total value.
1 Adams.....	1,015,968	960,017			
2 Asotin.....	180,948				
3 Benton.....	652,986	175,779			
4 Chehalis.....	805,538		583,200	\$12 65	\$7,374,949
5 Chelan..... (a)	405,787	57,442	(a) 226,913		
6 Clallam.....	594,329	15,778	296,611	15 04	4,461,539
7 Clarke..... (a)	350,231	96,247			
8 Columbia.....	386,409	302,109			
9 Cowlitz.....	574,866	23,849	289,403	15 90	4,601,372
10 Douglas.....	1,662,272	894,813			
11 Ferry..... (a) (b)	54,142	7,886			
12 Franklin..... (c)	544,645	383,019			
13 Garfield.....	305,292				
14 Island.....	117,194	13,236	8,012	14 24	114,125
15 Jefferson..... (d)	250,734	6,475	186,648	12 08	2,246,710
16 King.....	803,314		283,981	28 71	6,851,763
17 Kitsap.....	224,771	16,885	45,429	9 22	419,080
18 Kittitas.....	659,598	123,714	213,053	5 83	1,243,301
19 Klickitat.....	710,996	371,154	180,284	5 90	1,063,890
20 Lewis.....	884,050	82,991	543,995	17 82	9,750,785
21 Lincoln..... (e)	1,244,741	1,240,026	24,807	2 54	63,111
22 Mason..... (f)	396,181		240,211	8 21	1,971,447
23 Okanogan..... (a)	233,691	108,571			
24 Pacific..... (g)	453,189		367,827	12 44	4,575,830
25 Pierce..... (g)	658,032		413,044	21 98	9,056,642
26 San Juan..... (i)	95,684	49,734			
27 Skagit.....	502,286		306,758	11 25	3,452,050
28 Skamania.....	191,086	8,199	141,177	20 54	2,900,430
29 Snohomish.....	558,290	86,226	239,141	24 41	5,838,405
30 Spokane..... (j)	993,632	480,330	147,350	6 53	961,965
31 Stevens.....	996,408	116,489	544,518	2 98	1,622,206
32 Thurston.....	429,005	34,456	291,200	9 70	2,824,034
33 Wahkiakum.....	145,544	5,194	74,565	13 64	1,017,395
34 Walla Walla.....	704,785	656,790			
35 Whatcom.....	371,766		78,405	20 13	1,578,465
36 Whitman.....	1,373,231	1,166,803			
37 Yakima..... (a)	636,178	225,450			
Totals.....	21,028,743	7,599,557	5,731,532	\$12 91	\$73,989,444

(a) Value of timber lands included with valuation of other unimproved lands in returns.

(b) Valuation of improved lands includes \$233,466 value of mining lands (5,139 acres, not included in acreage). Valuation of improvements on lands includes \$24,158 improvements on mining lands.

(c) Valuation of unimproved lands includes \$98,450 right of way S. P. & S. Ry. and North Coast Ry.

(d) Valuation of unimproved lands includes \$21,665 valuation of tide and oyster lands.

(e) Valuation of unimproved lands includes \$3,812 right of way S. P. & S. Ry.

(f) Mason county returns 2,909 acres oyster lands valued at \$55,958 included in acreage and value of improved lands.

(g) Pacific county returns 13,927 acres oyster lands valued at \$44,507 included in acreage and value of improved lands.

(h) Valuation of unimproved lands includes \$835,077 right of way non-operating railways and state leased land.

(i) San Juan county failed to segregate acreage and value of improved from unimproved lands.

(j) Valuation of unimproved lands includes \$144,640 right of way non-operating railways.

SCHEDULE "B"—CONTINUED.

COUNTIES.	Number of acres of other unimproved land.	Valuation of other unimproved lands as equalized by county board.		Number of acres of improved land.	Valuation of improved lands as equalized by county board.	
		Average value per acre	Total value.		Average value per acre.	Total value.
1 Adams.....	302,468	\$3 27	\$969,506	718,515	\$11 69	\$8,348,070
2 Asotin.....	123,810	3 17	392,280	57,188	23 17	1,322,990
3 Benton.....	519,778	4 60	2,890,140	183,158	11 91	1,585,770
4 Chehalis.....	211,187	2 45	516,845	11,216	13 27	148,889
5 Chelan.....	(a) 152,588	2 99	(a) 1,184,707	(a) 26,336	88 97	2,343,015
6 Clallam.....	195,944	4 61	908,969	11,784	18 52	218,277
7 Clarke.....	(a) 298,661	(a) 9 50	(a) 2,836,205	51,570	36 05	1,856,065
8 Columbia.....	166,088	2 98	495,650	170,821	22 50	3,882,770
9 Cowlitz.....	272,388	3 35	912,190	18,125	11 75	158,979
10 Douglas.....	995,822	3 34	3,825,740	666,450	10 06	6,708,785
11 Ferry.....	51,325	4 90	251,451	2,817	10 38	262,674
12 Franklin.....	289,745	2 87	(c) 981,698	254,900	5 68	1,449,087
13 Garfield.....	169,002	3 04	514,940	186,290	16 50	2,249,265
14 Island.....	99,865	5 25	524,806	9,817	27 13	252,773
15 Jefferson.....	50,428	(d) 6 03	(d) 381,295	4,658	38 41	178,905
16 King.....	440,326	19 17	8,440,144	74,007	165 80	12,270,404
17 Kitsap.....	171,864	8 63	1,479,473	7,978	28 07	228,967
18 Kittitas.....	887,284	3 70	1,432,227	59,306	85 87	2,127,252
19 Klickitat.....	899,235	3 11	1,240,990	131,476	10 88	1,424,440
20 Lewis.....	292,996	5 06	1,489,472	47,059	27 48	1,298,398
21 Lincoln.....	472,132	1 74	(e) 829,538	747,802	14 84	11,098,118
22 Mason.....	150,430	1 63	253,139	(f) 7,540	(f) 13 64	(f) 102,818
23 Okanogan.....	176,104	3 30	580,305	57,587	13 05	751,408
24 Pacific.....	62,270	2 64	164,585	28,042	15 16	(g) 349,354
25 Pierce.....	215,586	11 00	(h) 3,208,713	29,472	175 00	5,157,600
26 San Juan.....				95,684	8 19	783,804
27 Skagit.....	149,923	6 69	1,002,850	45,605	46 91	2,189,685
28 Skamania.....	46,807	15 05	704,500	3,102	24 60	76,819
29 Snohomish.....	288,847	11 89	3,292,555	30,802	50 81	1,524,660
30 Spokane.....	493,686	9 52	4,842,212	352,596	24 37	8,595,268
31 Stevens.....	379,854	2 56	972,615	72,086	10 79	777,882
32 Thurston.....	123,125	8 59	1,057,284	13,680	18 71	255,968
33 Wahkiakum.....	67,337	1 74	117,559	3,642	7 19	26,206
34 Walla Walla.....	219,104	3 65	800,140	485,681	17 78	8,628,180
35 Whatcom.....	258,302	12 56	3,244,861	35,059	37 90	1,328,995
36 Whitman.....	439,578	1 99	876,755	933,653	11 77	10,986,100
37 Yakima.....	518,875	6 63	3,442,000	117,808	71 94	8,438,470
Totals.....	9,661,004	\$5 79	\$55,971,188	5,636,207	\$19 89	\$109,265,554

(a) Value of timber lands included with valuation of other unimproved lands in returns.

(c) Valuation of unimproved lands includes \$98,450 right of way S. P. & S. Ry. and North Coast Ry.

(d) Valuation of unimproved lands includes \$21,665 valuation of tide and oyster lands.

(e) Valuation of unimproved lands includes \$8,812 right of way S. P. and S. Ry.

(f) Mason county returns 2,909 acres oyster lands valued at \$55,968, included in acreage and value of improved lands.

(g) Pacific county returns 18,927 acres oyster lands valued at \$44,507, included in acreage and value of improved lands.

(h) Valuation of unimproved lands includes \$835,077 right of way non-operating railways and state leased lands.

SCHEDULE "B"—CONCLUDED.

COUNTIES.	Valuations of improvements on lands as equalized by county board.		Valuation of city and town lots, exclusive of improvements, as equalized by county board.	Valuation of improvements on city and town lots, as equalized by county board.	Aggregate valuation of all real property, including improvements, except railroad and telegraph lines, as equalized by county board.	
	Average value per acre.	Total value.				
1 Adams.....	\$0 97	\$692,575	\$250,240	\$509,000	\$10,794,390	1
2 Asotin.....	4 24	242,285	435,910	276,780	2,471,095	2
3 Benton.....	1 30	173,590	508,090	385,820	4,393,410	3
4 Chehalis.....	18 19	204,045	1,632,332	1,618,580	11,811,090	4
5 Chelan.....	12 32	324,495	1,789,922	752,000	6,340,139	5
6 Clallam.....	6 31	74,338	788,464	153,440	6,569,927	6
7 Clarke.....	15 15	781,535	1,699,180	725,980	7,811,065	7
8 Columbia.....	2 12	361,480	244,025	564,100	5,498,025	8
9 Cowlitz.....	19 20	252,062	311,067	275,295	6,506,265	9
10 Douglas.....	91	608,525	199,166	322,043	11,159,259	10
11 Ferry.....	5 63	40,008	117,622	95,257	7,767,012	11
12 Franklin.....	8 32	82,647	290,621	238,940	2,982,093	12
13 Garfield.....	1 22	166,870	197,795	220,150	3,349,020	13
14 Island.....	11 32	105,480	38,094	24,850	1,060,078	14
15 Jefferson.....	37 79	176,015	566,456	452,815	4,001,096	15
16 King.....	17 27	1,278,336	118,325,065	33,137,368	180,303,080	16
17 Kitsap.....	54 54	435,140	549,844	287,885	3,395,339	17
18 Kittitas.....	6 54	387,830	617,717	982,610	6,790,487	18
19 Klallam.....	3 19	419,220	282,715	298,460	4,679,715	19
20 Lewis.....	8 21	386,467	1,738,512	894,519	15,563,158	20
21 Lincoln.....	1 13	847,286	437,281	982,121	14,257,355	21
22 Mason.....	7 03	53,020	83,217	106,792	2,570,433	22
23 Okanogan.....	3 99	229,753	153,644	199,780	1,914,835	23
24 Pacific.....	12 87	296,665	689,778	419,655	6,495,862	24
25 Pierce.....	51 49	1,517,505	32,662,422	11,162,547	62,763,429	25
26 San Juan.....	3 09	296,045	23,415	36,651	1,139,915	26
27 Skagit.....	10 79	492,370	1,076,846	666,445	8,830,246	27
28 Skamania.....	34 96	108,455	27,410	26,995	8,844,109	28
29 Snohomish.....	35 08	1,061,780	5,428,506	2,719,705	19,863,611	29
30 Spokane.....	6 05	2,134,875	31,557,849	13,462,945	66,553,114	30
31 Stevens.....	5 42	390,513	548,856	449,678	4,791,250	31
32 Thurston.....	30 36	415,384	1,154,640	821,409	6,328,719	32
33 Wahkiakum.....	38 74	141,119	12,486	85,750	1,350,514	33
34 Walla Walla.....	1 84	898,655	3,335,980	2,384,600	16,042,555	34
35 Whatcom.....	18 79	658,765	5,007,133	3,018,852	14,837,071	35
36 Whitman.....	1 16	1,086,240	852,515	1,365,760	15,267,370	36
37 Yakima.....	11 78	1,381,420	3,241,830	2,588,025	19,091,745	37
Totals.....	\$3 41	\$19,197,698	\$217,122,940	\$87,608,002	\$563,154,821	

TABLE I.—RAILROADS.

NAME OF ROAD.	MAIN TRACK OF MAIN LINE.						SIDE TRACKS OF MAIN LINE.					
	OPERATING PROPERTY.			EQUIPMENT.			OPERATING PROPERTY.			EQUIPMENT.		
	Miles.	Equal- ized rate.	Equal- ized va ue.	Equal- ized rate.	Equal- ized va ue.	Miles.	Equal- ized rate.	Equal- ized value.	Equal- ized rate.	Equal- ized value.		
Northern Pacific	57,509	\$32,910 98	\$1,892,678	\$5,984 42	\$344,158	17,375	\$6,582 22	\$114,966	\$1,196 85	\$20,797		
"	43,785	35,185 00	1,588,816	6,897 92	279,813	10,152	7,087 04	71,440	1,279 35	12,990		
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38	Oregon Ry. & Nav. Co.	Adams	8,510	\$16,006 34	1,433 25	\$12,197	440	\$3,202 27	\$1,409	\$286 35	\$126
39	"	Columbia									39
40	"	Franklin									40
41	"	Garfield	46,570	15,990 87	1,431 86	67,112	13,780	3,196 19	44,071	296 35	41
42	"	Spokane									42
43	"	Skamania	131,290	18,120 31	1,174 83	154,244	18,150	2,624 08	47,627	234 99	43
44	"	Walla Walla	151,370	9,763 59	874 26	132,387	16,500	1,952 73	82,220	174 91	44
45	"	Whitman									45
46		Total	338 040	\$4,086,187		\$865,890	48,870		\$125,327		46
47	Spokane, P. & Seattle	Benton	64,722	\$10,358 58	\$670,428		10,544	\$2,071 70	\$21,844		47
48	"	Clarke	21,959	10,201 60	224 017		1,316	2,088 27	2,685		48
49	"	Klickitat	92,660	10,135 41	989 147		14,431	2,027 09	29,253		49
50	"	Skamania	19,004	15,575 93	297 006		1,430	3,125 18	4,469		50
51		Total	198 345	\$2,130,597			27,721		\$58,251		51
52	Tacoma Eastern	Lewis	12,940	\$8,897 81	\$1,625 89	\$21,089	1,185	\$1,779 75	\$2,109	\$324 89	52
53	"	Pierce	49,960	8,186 11	1,495 99	74,740	15,220	1,537 19	24,918	299 21	53
54		Total	62 900	\$524,116		\$95,779	16,406		\$27,027		54
55	Bellingham B. & B. C	Whatcom	22,088	\$8,170 04	\$1,705 91	\$39,396	9,650	\$1,634 09	\$15,769	\$341 14	55
56	Col. & Puget Sound	King	33,621	24,231 16	2,015 76	67,772	18,033	4,946 23	87,392	403 15	56
57	Iwaco Ry. & N. Co.	Pacific	15,360	4,293 28	1,986 96	29,568	880	866 82	754	387 50	57
58	Seattle & Southern	King	4,600	6,496 30	1,543 04	7,098	1,000	1,267 00	1,267	309 00	58
59	Idaho & Wash. Nor	Stevens	9,672	5,160 98	2,492 76	24,110	1,133	1,031 77	1,169	497 79	59
60	Wash., Idaho & Mont.	Whitman	3,137	6,941 65	828 82	2,600	2,498	1,367 89	3,460	166 07	60
61	North Yakima & Valley	Yakima	14,600	2,573 62	256 81	3,742	1,770	515 29	876	51 18	61
62	Spokane & British Col.	Ferry	35,478	2,906 02	209 14	7,420	4,770	461 22	2,300	41 98	62
63	Spokane International	Spokane	18,500	7,110 81	804 49	14,863	1,700	461 22	2,300	41 98	63
64	Col. River & Nor.	Klickitat	42,900	28,637 68	121,252	18,171	4,060	1,422 06	5,802	161 02	64
65	Oregon & Washington	Thurston	4,015	1,339 48	429 57		1,350	573 33	774	85 93	65
66		Lewis	1,997	1,768 15	3,581						66
67		Total	6,012	\$8,909							67
68	Marysville & Nor	Snohomish	17,250	\$2,075 25	\$699 42	\$12,065					68
69	Canadian Pacific	King	30,000		160 40	3,208					69
70	"	Snohomish	41,700		6,412	6,412					70
71	"	Franklin	29,700		97 14	2,885					71
72	"	Whatcom	28,600		141 64	4,001					72
73		Total				\$16,886					73
74	Grand total										74

* Second main track included with main track.

SCHEDULE "C."—TABLE I.—RAILROADS.—CONTINUED.

NAME OF ROAD.	NAME OF COUNTY.	MAIN TRACK OF BRANCH LINES.			SIDE TRACKS OF BRANCH LINES.			TOTAL.
		OPERATING PROPERTY.	EQUIPMENT.	Equal- ized rate.	OPERATING PROPERTY.	EQUIPMENT.	Equal- ized rate.	
		Miles.	Equal- ized value.		Miles.	Equal- ized value.		
1	Northern Pacific.							
2	Adams.							\$2,371,999
3	Benton.	97,668	\$6,640,922	\$948,91	24,909	\$1,960,94	\$48,091	1,903,069
4	Chehalis.	45,345	11,795,99	1,685,50	13,004	3,465,16	46,061	783,628
5	Charlie.	8,388	14,657,13	1,224,94	2,274	4,905,68	9,791	664,573
6	Columbia.	11,724	11,386,63	1,619,87	5,119	8,829,68	1,783	182,063
7	Cowlitz.	40,104	11,917,91	1,702,96	8,898	3,501,08	11,679	1,863,069
8	Douglas.	3,171	9,479,84	80,059				1,860,240
9	Franklin.	27,747	13,062,25	1,854,46	926	3,825,05	3,542	1,061,561
10	Jefferson.	90,147	13,264,81	1,862,18	21,708	3,896,70	84,570	7,177,464
11	King.	3,405	12,439,57	1,780,39	6,375	3,060,09	24,405	3,674,705
12	Kittitas.	30,183	13,946,48	1,874,21	6,864	3,832,61	24,983	1,899,637
13	Lewis.	88,996	11,867,98	1,627,17	6,916	3,455,14	23,735	1,871,214
14	Lincoln.	83,986	11,867,98	1,627,17	6,916	3,455,14	23,735	1,871,214
15	Mason.	825	6,898,88	1,143,02	6,080	2,655,08	16,335	322,234
16	Pacific.	30,494	6,093,57	1,242,24	6,385	2,654,03	16,335	322,234
17	Pierce.	68,255	12,002,97	1,710,08	22,206	3,536,07	78,300	3,628,866
18	Skagit.	81,616	13,372,56	1,910,78	19,530	3,928,82	76,720	8,423,891
19	Spokane.	48,767	14,642,90	2,062,91	2,845	4,801,82	12,754	8,423,891
20	Tallapoosa.	57,703	9,894,96	1,715,42	10,088	3,809,55	29,283	1,556,012
21	Wall.	126,897	12,014,33	1,618,575	21,088	3,809,55	29,283	1,556,012
22	Wall.	126,897	12,014,33	1,618,575	21,088	3,809,55	29,283	1,556,012
23	Whitman.	85,232	8,940,58	1,674,11	12,895	2,638,87	83,867	1,589,698
24	Yakima.	20,095	13,831,88	1,976,46	8,289	4,103,24	13,864	8,296,247
25	Total.	985,996	\$11,213,977	\$1,602,350	189,695	627,638	\$114,129	\$46,662,202
26	Great Northern.							
27	Chelan.							\$2,890,892
28	Douglas.	68,678	\$14,862,57	\$2,069,75	17,822	\$5,556,79	\$97,866	3,148,265
29	Ferry.							1,267,780
30	King.							2,467,971
31	Lincoln.							2,689,581
32	Okanogan.	48,480	14,201,18	1,977,62	8,978	5,309,45	47,642	884,844
33	Stevens.	121,805	9,284,15	1,292,90	15,742	3,471,16	54,648	1,919,137
34	Spokane.	16,758	1,781,71	214,364	2,174	4,783,43	10,897	8,622,835
35	Shoshone.							4,686,772
36	Skagit.	54,180	7,017,61	977,26	15,487	2,628,70	40,502	1,824,804
37	Whitman.							1,874,037
	Total.	300,301	\$3,428,986	\$477,508	59,845	\$250,550	\$19,264	\$28,040,809

38	Oregon Ry. & Nav Co.	9 300	\$6,920 32	\$64,359	\$688 01	\$212	850	\$1,228 53	\$1,040	\$109 41	\$98	\$78,704
39	"	57 580	2,138 15	501,315	1,150 26	66,723	10,680	1,038 66	1,085	182 35	1,581	754,119
40	"	28 828	5,845 19	157,832	733 92	21,231	1,460	1,038 46	1,460	182 35	1,581	130,444
41	"	16 056	5,825 32	128,606	994 22	16,868	1,460	1,393 73	2,297	124 10	208	144,067
42	"	2 760	9,045 85	43,954	1,149 16	5,475	1,490	1,599 38	2,883	142 96	213	915,741
43	"	2 500	9,162 80	27,907	1,418 00	5,475	470	1,310 64	616	117 02	55	91,462
44	"	5 390	7,421 84	40,091	942 88	5,082	4,540	976 43	4,483	87 44	397	1,974,456
45	"	113 580	5,522 63	627,260	701 65	79,688	21,100	.....	.....	.....	.....	2,387,141
46	Total	287,780	.....	\$1,617,084	.....	\$205,483	.....	.....	\$29,324	.....	\$2,626	\$5,448,144
47	Benton	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$692,272
48	Spokane P. & Seattle	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	226,702
49	"	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	968,400
50	"	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	301,474
51	Total	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$2,188,848
52	Tacoma Eastern	2 910	\$5,382 19	\$15,604	\$890 06	\$2,852	167	\$892 22	\$149	\$161 68	\$27	\$157,308
53	"	24 888	4,983 52	122,810	901 58	22,443	1,142	818 74	985	149 74	171	650,549
54	Total	27803	.....	\$138,414	.....	\$25,295	1,309	.....	.....	.....	\$196	\$816,852
55	Bellingham H. & B. Co.	26 382	\$6,254 95	\$165,018	\$1,306 00	\$34,455	8,070	\$816 97	\$6,598	\$170 63	\$1,377	\$454,520
56	Col. & Puget Sound	16 905	21,894 85	870,124	1,821 35	30,790	6,840	2,423 12	16,477	201 56	1,371	1,895,872
57	Ilwaco Ry. & N. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	96,016
58	Seattle & Southeastern	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	38,801
59	Idaho & Wash. Nor.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	75,760
60	Wash. Idaho & Mont.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	28,250
61	N. Yakima & Valley	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	42,309
62	Spokane & Brit. Col.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	91,638
63	Spokane International	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	152,892
64	Col. River & Nor.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	140,283
65	Oregon & Wash.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,878
66	Lewis	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,581
67	Total	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$8,909
68	Marysville & Nor.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$47,863
69	Canadian Pacific	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,208
70	"	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,742
71	"	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,885
72	"	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,061
73	Total	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,886
74	Grand total	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$84,642,849

* Second main track included with main track.

SCHEDULE "C." — Recapitulation of Railroads — Valuations by Counties.

TABLE II.

COUNTIES.	Northern Pacific Ry. Co.	Great Northern Ry. Line.	Oregon R. R. & Nav. Co.	Spokane, Portland & Seattle Ry.	Tacoma Eastern R. R.	Belling- ham Bay & P. C. R. R.	Columbia & Puget Sound R. R.	Ilwaco Ry. & Nav. Co.	Seattle & South- eastern Ry. Co.	Idaho & Washington Northern.
	Equalized value.	Equalized value.	Equalized value.	Equalized value.	Equalized value.	Equalized value.	Equalized value.	Equalized value.	Equalized value.	Equalized value.
1 Adams.....	\$2,371,999		\$78,704							1
2 Asotin.....										2
3 Benton.....	1,908,659			\$692,272						3
4 Chehalis.....	798,828									4
5 Chelan.....		\$2,860,892								5
6 Clallam.....										6
7 Clarke.....	664,578			226,702						7
8 Columbia.....	162,063		756,119							8
9 Cowlitz.....	1,383,089									9
10 Douglas.....	560,290	8,143,256								10
11 Ferry.....		1,287,780								11
12 Franklin.....	1,661,561		190,464							12
13 Garfield.....			144,067							13
14 Island.....										14
15 Jefferson.....	417,464									15
16 King.....	7,977,450	2,467,971								16
17 Kitsap.....										17
18 Kittitas.....	3,674,706									18
19 Klickitat.....										19
20 Lewis.....	1,889,657			968,400						20
21 Lincoln.....	1,817,314				\$157,303					21
22 Mason.....	7,791	2,639,581								22
23 Okanogan.....		884,844								23
24 Pacific.....	322,294									24
25 Pierce.....	3,925,866				666,549			\$96,016		25
26 San Juan.....										26
27 Skagit.....	849,916	1,324,804								27
28 Skamania.....			31,452	301,474						28
29 Snohomish.....	3,423,991	4,585,772								29
30 Spokane.....	3,711,095	3,692,865	915,741							30
31 Steamer.....		1,919,187								31
32 Thurston.....	1,556,012									32
33 Walla Walla.....	1,823,288									33
34 Wells Walla.....	1,539,698		1,974,466							34
35 Whitcomb.....	910,981	1,371,067								35
36 Whitman.....			2,357,141			\$464,520				36
37 Yakima.....	3,286,247									37
Totals.....	\$46,563,202	\$26,040,809	\$6,443,144	\$2,188,848	\$616,832	\$454,520	\$1,395,872	\$96,016	\$38,301	\$75,760

SCHEDULE "C."—TABLE II.—CONTINUED.

COUNTIES.	Washington Idaho & Montana Ry. Equalized value.	North Yakima & Valley Ry. Equalized value.	Spokane & British Co- lumbia Ry. Equalized value.	Spokane Interna- tional Ry. Equalized value.	Columbia River & Northern Ry. Equalized value.	Oregon & Washing- ton Ry. Equalized value.	Marysville & Northern Ry. Co. Equalized value.	Canadian Pacific Ry. Co. Equalized value.	TOTAL. Equalized value.
1 Adams.....									\$2,445,708
2 Asotin.....									2,595,331
3 Benewah.....									708,828
4 Chehalis.....									2,860,892
5 Chelan.....									991,275
6 Clallam.....									948,202
7 Clarke.....									1,833,089
8 Columbia.....									3,703,546
9 Cowlitz.....									1,359,363
10 Douglas.....									1,852,025
11 Ferry.....									144,067
12 Franklin.....			\$91,638						417,464
13 Garfield.....									11,852,802
14 Island.....								\$3,208	8,674,706
15 Jefferson.....									1,108,638
16 King.....									2,060,491
17 Kittitas.....									4,456,845
18 Kittitas.....									7,791
19 Klickitat.....						\$3,531			834,844
20 Lewis.....					\$140,283				418,310
21 Lincoln.....									4,589,415
22 Mason.....								2,885	2,177,605
23 Okanogan.....									332,926
24 Pacific.....								6,742	8,064,868
25 Pierce.....									8,402,563
26 San Juan.....									1,994,897
27 Skagit.....									1,561,390
28 Skamania.....									3,797,744
29 Snohomish.....				\$152,892			\$47,863		3,872,806
30 Spokane.....								4,061	3,296,822
31 Stevens.....						6,378			3,278,566
32 Thurston.....									
33 Wahkiakum.....									
34 Walla Walla.....									
35 Whitman.....	\$28,250	\$42,309							
36 Yakima.....									
37 Totals.....	\$28,250	\$42,309	\$91,638	\$152,892	\$140,283	\$3,909	\$47,863	\$16,886	\$84,642,349

94 PROCEEDINGS STATE BOARD OF EQUALIZATION, 1908

SCHEDULE "C"—ELECTRIC RAILWAYS AND TELEGRAPH LINES.

TABLE III.—ELECTRIC ROADS.

NAME OF COMPANY.	Counties.	Equalized value.
Everett Railway, Light & Water Company.....	Snohomish.....	\$910,195
Grays Harbor Railway & Light Company.....	Chehalis.....	165,258
Olympia Light & Power Company.....	Thurston.....	76,580
Pacific Traction Company.....	Pierce.....	50,878
Puget Sound Electric Company.....	King.....	\$1,715,687
	Pierce.....	814,219
	Total.....	\$2,029,906
Spokane Inland Empire Railway Company.....	Spokane.....	\$1,807,392
	Whitman.....	528,248
	Total.....	\$1,885,640
Seattle Electric Company.....	King.....	\$5,497,056
Seattle-Renton & Southern Railway Company.....	King.....	265,117
Tacoma Railway & Power Company.....	Pierce.....	1,585,778
Washington Water Power Company.....	Spokane.....	824,219
Whatcom Railway & Light Company.....	Whatcom.....	680,873
Walla Walla Valley Traction Company.....	Walla Walla.....	181,082
Yakima Valley Transportation Company.....	Yakima.....	10,000
	Total.....	\$13,961,527

TABLE IV.—TELEGRAPH COMPANIES.

COUNTIES.	Western Union Telegraph Company, equalized value.	Postal Telegraph & Cable Company, equalized value.	Total equalized value.
Adams.....	\$10,499		\$10,499
Benton.....	5,477		5,477
Clallam.....	2,662	\$1,411	4,073
Cowlitz.....	9,202	1,814	11,016
Chehalis.....	2,212		2,212
Chelan.....	9,058		9,058
Clarke.....	87		87
Columbia.....	6,775		6,775
Douglas.....	9,650		9,650
Franklin.....	7,975		7,975
Garfield.....	555		555
Jefferson.....	2,267	1,428	3,695
King.....	32,788	5,862	38,645
Kitsap.....	1,737	588	2,325
Kittitas.....	10,194		10,194
Lewis.....	9,874	2,312	12,186
Lincoln.....	12,648		12,648
Pacific.....	1,438		1,438
Pierce.....	19,589	2,538	22,077
Skagit.....	5,835	1,683	7,518
Snohomish.....	15,543	3,407	18,950
Spokane.....	29,555	1,520	31,075
Stevens.....	2,081	4,272	6,353
Thurston.....	8,590	1,506	10,096
Walla Walla.....	14,494	80	14,574
Whatcom.....	3,775	3,682	7,457
Whitman.....	19,897		19,897
Yakima.....	6,852		6,852
Total.....	\$261,254	\$32,103	\$293,357

SCHEDULE D.—Abstract showing total assessment of Personal Property, Real Property and Improvements, Railroad, Electric Railway and Telegraph Property in the State of Washington as Equalized by the State Board of Equalization for the year 1908.

COUNTIES.	LIVE STOCK.			OTHER PERSONAL PROPERTY.			TIMBER LANDS.			
	Value returned by county.	Ratio to actual value.	Actual value.	Value by county.	Ratio to actual value.	Actual value.	Value per acre returned by county.	Valuation returned by county.	Ratio to actual value.	Actual value per acre.
1 Adams.....	\$577,105 ⁶	40.	\$1,692,763	\$1,492,775	40	\$3,731,938				
2 Asotin.....	178,651	40.	446,628	386,824	40.	842,060				
3 Benton.....	317,020	40.	792,550	590,200	40.	1,475,500				
4 Chelan.....	214,603	35.	613,151	2,806,978	20.	14,084,885	\$12 65	\$7,874,949	27.	\$46 84
5 Chehalis.....	212,805	47.7	446,600	957,981	30.	3,132,987				
6 Cullum.....	119,356	40.	298,390	326,978	40.	814,696				
7 Clark.....	480,380	38.4	1,252,621	1,256,620	42.	2,991,962	15 04	4,461,589	50.	30 08
8 Columbia.....	464,320	46.5	998,538	714,890	35.	2,042,371				
9 Cowlitz.....	191,035	40.	2,477,357	809,611	37.	2,138,138	15 90	4,601,372	40.	39 75
10 Douglas.....	1,004,605	40.	2,511,513	1,560,314	40.	8,576,285				
11 Ferry.....	213,853	30.	216,938	853,153	60.	7,708,562				
12 Franklin.....	370,773	49.7	745,872	510,633	40.	2,777,177				
13 Garfield.....	94,508	35.	270,028	141,866	35.	1,405,674	14 23	114,126	50.	28 43
14 Island.....	85,357	44.1	195,621	473,359	40.	1,137,398	12 03	2,246,710	40.	30 08
15 Jefferson.....	986,237	35.	2,817,820	25,013,226	40.	62,153,065	23 71	6,351,763	48.	49 40
16 King.....	128,627	50.	1,311,568	1,621,079	40.	1,624,686	9 22	419,030	35.	26 84
17 Kittitas.....	537,865	50.	1,120,570	1,668,780	40.	3,656,350	6 83	1,243,301	45.	12 95
18 Klickitat.....	520,697	42.4	1,225,547	1,993,939	35.	1,010,343	17 22	3,063,590	45.	13 11
19 Lewis.....	307,150	49.	1,092,348	2,586,260	42.	4,582,243	17 22	9,780,765	35.	39 32
20 Lincoln.....	1,303,135	40.	2,454,408	3,989,547	40.	6,973,988	2 24	63,111	39.	6 81
21 Mason.....	762,117	60.	1,803,628	1,053,465	60.	1,713,775	8 21	1,971,447	28.	32 84
22 Okanogan.....	38,218	20.	1,910,000	502,273	34.	1,477,276	12 44	4,575,830	30.	41 47
23 Pacific.....	615,272	34.9	1,763,462	13,449,389	35.	38,426,826	21 83	9,066,642	48.	45 69
24 Pierce.....	373,620	43.8	853,403	1,663,281	32.	5,197,763	11 25	8,462,050	25.	45 10
25 Skagit.....	86,777	50.	73,554	182,297	50.	384,594	20 54	2,970,430	60.	34 23
26 Snohomish.....	483,225	39.9	1,210,787	5,873,375	47.	11,482,713	24 41	6,838,405	48.	50 45
27 Spokane.....	1,110,475	39.3	2,825,636	12,372,820	51.	24,250,431	6 53	9,961,965	51.	11 80
28 Stevens.....	455,985	50.	911,870	1,456,728	40.	3,646,908	2 98	1,622,206	25.	23 80
29 Thurston.....	292,799	44.6	653,423	1,503,547	40.	8,758,868	9 70	2,824,084	25.	33 80
30 Wahkiakum.....	62,016	46.5	133,454	255,846	50.	511,692	13 64	1,017,395	35.	33 97
31 Walla Walla.....	682,755	85.7	1,913,015	2,709,070	45.	6,090,155				
32 Whatcom.....	571,800	33.2	1,729,734	4,444,175	40.	11,010,438	20 13	1,578,465	42.	47 92
33 Whitman.....	1,388,065	34.1	4,013,098	2,462,740	30.	8,299,133				
34 Yakima.....	1,148,820	53.8	2,156,598	3,384,790	50.	6,769,580				
Total.....	\$16,745,164		\$40,569,237	\$96,737,443		\$246,294,565		\$73,999,444		\$195,163,630

* Following deductions made from assessments returned by King and Snohomish Counties on account of double assessment—property being assessed by State Board of Tax Commissioners as operating property of railroads: King County, \$1,450,330; Snohomish County, \$22,750.

† San Juan County returns not properly segregated.

SCHEDULE D - CONTINUED.

COUNTIES.	OTHER UNIMPROVED LANDS.				IMPROVED LANDS, INCLUDING IMPROVEMENTS.				TOWN AND CITY LOTS, INCLUDING IMPROVEMENTS.			
	Value per acre returned by county.	Valuation returned by county.	Ratio to actual value.	Actual value per acre.	Value per acre returned by county.	Valuation returned by county.	Ratio to actual value.	Actual value per acre.	Value returned by county.	Ratio to actual value.	Actual value.	Actual value.
1 Adams.....	\$3 27	\$89,505	50.	\$6 54	\$1,979,010	\$12 06	40.	981 65	\$22,599,118	27.	\$2,737,926	
2 Asotin.....	3 17	392,230	50.	6 34	784,460	27 41	55.	49 84	2,847,682	60.	1,425,280	
3 Benton.....	4 60	2,390,140	50.	9 20	4,780,280	18 21	55.	35 70	712,640	60.	2,163,872	
4 Chehalis.....	2 45	1,136,845	22.	11 14	2,249,296	31 46	30.	104 87	4,755,027	39.	17,882,060	
5 Chelan.....	2 99	1,134,707	40.	7 48	2,268,386	101 29	40.	241 17	1,176,280	20.	6,072,844	
6 Clark.....	4 61	908,869	55.	8 38	1,643,398	24 83	40.	62 08	6,351,214	50.	1,883,808	
7 Clatsop.....	9 50	2,838,205	48.	19 79	5,908,760	51 20	48.	106 67	7,331,588	60.	7,297,375	
8 Columbia.....	2 98	495,650	55.	5 42	901,182	24 62	40.	43 19	6,501,270	32.	1,616,250	
9 Cowlitz.....	3 35	912,190	37.	9 05	2,465,878	30 95	57.	78 69	7,338,313	50.	1,173,824	
10 Douglas.....	3 84	8,225,740	50.	6 68	6,651,480	10 97	42.	28 65	18,280,775	60.	1,803,023	
11 Ferry.....	2 87	251,451	60.	8 17	419,085	15 99	40.	28 65	9,966,704	50.	1,173,824	
12 Franklin.....	8 04	931,698	50.	5 74	1,863,396	6 00	60.	28 65	5,041,470	60.	854,798	
13 Garfield.....	6 05	524,905	60.	10 08	1,749,858	38 45	45.	89 38	5,105,780	50.	1,623,628	
14 Island.....	6 05	381,295	60.	10 08	1,749,858	38 45	45.	89 38	5,105,780	50.	1,623,628	
15 Jefferson.....	19 17	8,440,144	48.	39 94	17,688,633	183 07	60.	127 00	8,895,508	40.	1,044,863	
16 King.....	8 63	1,479,473	45.	19 18	3,287,719	82 61	48.	381 39	28,226,512	40.	1,697,962	
17 Kittitas.....	8 70	1,432,227	45.	8 22	8,162,727	42 41	40.	137 68	1,098,512	48.	315,546,785	
18 Klallam.....	8 11	1,240,990	45.	6 91	2,757,756	14 02	40.	58 05	5,968,290	48.	1,675,458	
19 Kootenai.....	5 08	1,489,472	49.	10 36	3,039,789	35 69	40.	100 97	1,600,827	48.	3,827,988	
20 Lewis.....	1 74	829,538	34.	5 12	2,439,818	18 97	40.	72 84	5,831,175	50.	6,280,062	
21 Lincoln.....	1 68	580,835	55.	6 60	843,797	20 67	40.	89 93	29,868,510	50.	3,546,505	
22 Mason.....	2 64	164,945	27.	9 78	6,099,575	28 08	60.	39 43	1,783,920	40.	475,023	
23 Okanogan.....	11 00	3,206,713	46.	23 91	6,971,115	226 49	60.	377 48	1,109,428	55.	642,498	
24 Pacific.....	6 69	1,002,830	30.	22 30	3,842,833	57 70	28 6	202 45	48,824,969	42.	104,843,164	
25 Pierce.....	15 05	404,500	100.	15 06	7,005,436	99 56	60.	99 27	1,743,291	20 5	5,969,461	
26 San Juan.....	11 39	2,292,556	47.	24 23	7,005,436	99 56	60.	99 27	1,743,291	20 5	5,969,461	
27 Skagit.....	2 56	972,615	60.	6 40	2,481,537	30 42	45.	189 64	5,747,644	48.	90,676	
28 Skamania.....	8 59	1,057,259	50.	17 18	3,171,863	49 07	60.	60 70	8,148,211	40.	16,975,489	
29 Spokane.....	3 74	1,117,589	50.	5 80	2,100,240	43 93	60.	81 78	50,020,794	50.	100,041,568	
30 Stevens.....	3 65	800,140	50.	22 84	6,899,747	96 69	60.	141 71	2,386,790	50.	1,996,068	
31 Thurston.....	12 56	3,244,951	56.	6 42	2,626,212	12 83	60.	43 10	998,084	50.	4,940,123	
32 Walla Walla.....	1 99	8,442,000	50.	18 25	6,864,041	88 72	40.	186 04	1,976,049	50.	4,940,123	
33 Yakima.....	6 63	8,442,000	50.	18 25	6,864,041	88 72	40.	186 04	4,728,873	50.	11,917,875	
34 Whitman.....	6 63	8,442,000	50.	18 25	6,864,041	88 72	40.	186 04	4,969,400	50.	20,873,448	
35 Yavapai.....	6 63	8,442,000	50.	18 25	6,864,041	88 72	40.	186 04	8,225,965	50.	10,766,028	
36 Yuma.....	6 63	8,442,000	50.	18 25	6,864,041	88 72	40.	186 04	5,829,555	54.	10,766,028	
Total.....		\$55,971,188			\$119,041,558			\$800,047,858	\$804,670,876		\$665,423,769	

SCHEDULE D—CONCLUDED.

TOTAL REAL AND PERSONAL PROPERTY, EXCLUSIVE OF RAILROAD AND TELEGRAPH.										
COUNTIES.	Assessed value returned by county.	Actual value.	Ratio assessed to actual value.	*Exemptions.	Aggregate value of taxable property, as returned by county.	Aggregate value as equalized by state board.	RAILROADS. Value as corrected, revised and equalized by state board.	ELECTRIC RAILWAYS. Value as corrected, revised and equalized by state board.	TELEGRAPH. Value as corrected, revised and equalized by state board.	TOTAL. Aggregate value all real and personal property as equalized by state board.
1 Adams.....	\$12,934,270	\$32,780,750	\$39 51	*\$347,880	\$12,586,890	\$18,762,846	\$2,445,708		\$10,499	\$16,219,048
2 Asotin.....	3,186,570	6,846,110	50 21	73,600	3,112,970	2,662,208			5,477	2,662,208
3 Benton.....	5,990,680	18,897,229	42 24	201,106	5,699,525	5,620,167			2,212	8,420,975
4 Chehalis.....	14,882,671	68,820,298	28 42	* 897,053	13,985,618	26,400,827	2,590,331	\$165,256	9,056	27,366,625
5 Cheadle.....	7,101,825	17,903,393	41 95	317,510	7,198,315	7,400,580	2,860,892			10,270,580
6 Clallam.....	7,045,161	14,294,907	49 28	148,017	6,897,144	6,014,517			4,073	6,018,590
7 Clarke.....	9,548,965	22,951,958	41 60	* 562,000	8,985,965	9,842,589	891,275		87	10,238,961
8 Columbia.....	6,677,175	18,716,621	51 69	164,856	6,512,320	5,403,528	1,363,069		6,775	6,318,500
9 Cowlitz.....	7,506,911	12,674,021	39 98	* 253,306	7,253,615	7,835,434	908,202		11,016	9,209,589
10 Douglas.....	18,714,378	32,628,873	42 08	* 792,785	12,921,643	13,271,078	3,708,548		9,650	16,984,269
11 Ferry.....	1,323,524	2,905,872	60 00	* 132,674	1,190,850	5,075,102	1,852,025		7,975	2,177,641
12 Franklin.....	4,029,979	12,053,842	33 43	* 121,809	3,908,670	5,075,102	1,852,025		.....	6,885,102
13 Garfield.....	4,280,446	9,466,437	44 68	123,027	4,107,419	8,967,954	144,067		565	4,102,576
14 Island.....	1,296,572	3,706,168	34 96	100,545	1,196,027	1,497,184			.....	1,497,184
15 Jefferson.....	4,566,042	9,982,771	45 96	92,864	4,473,178	4,189,154	417,464		3,696	4,610,318
16 King.....	\$204,852,223	457,906,564	46 78	5,011,716	199,840,507	183,769,873	11,882,802	7,477,860	38,645	208,168,690
17 Kittitas.....	8,833,102	20,145,643	43 34	421,605	8,431,497	8,263,182	3,674,706		2,825	3,667,863
18 Klickitat.....	5,869,515	14,199,834	41 33	366,885	5,502,630	6,754,718	1,106,688		10,194	11,948,062
19 Lewis.....	17,959,780	39,028,152	46 01	* 874,161	17,296,568	16,151,899	2,050,491		12,186	18,214,576
20 Lincoln.....	18,046,865	44,988,712	40 16	844,061	17,202,804	18,526,862	4,456,845		12,648	22,996,856
21 Mason.....	3,090,375	10,744,059	28 20	97,886	2,992,989	4,534,378	7,791		.....	4,542,169
22 Okanogan.....	8,750,417	6,540,821	57 33	421,615	8,328,802	2,898,138	884,844		1,438	3,282,977
23 Pacific.....	7,086,354	22,947,129	30 66	95,700	6,940,654	9,798,807	418,310		22,077	10,216,555
24 Pierce.....	76,828,090	181,499,716	42 33	* 2,903,450	73,734,091	75,341,091	4,589,415	1,900,370		81,832,938
25 San Juan.....	1,533,856	3,789,892	41 00	126,818	1,427,088	1,507,004			7,518	1,507,004
26 Skagit.....	10,867,150	38,346,941	28 38	297,600	10,569,550	16,238,766	2,177,605		.....	18,418,889
27 Skamania.....	6,375,330	6,375,330	63 78	66,800	3,946,883	2,892,105	382,928		.....	8,015,081
28 Snohomish.....	25,699,461	54,494,192	47 16	1,221,570	24,477,981	22,270,866	910,195		18,960	31,264,399
29 Spokane.....	80,098,408	154,967,786	51 64	* 2,956,255	77,082,144	63,500,548	8,402,568	2,181,611	31,075	74,415,597
30 Stevens.....	6,675,968	17,811,897	37 48	634,288	6,021,670	7,024,471	1,994,897		6,858	9,025,721
31 Thurston.....	8,825,065	23,882,038	34 55	518,971	7,306,094	9,776,576	1,561,890	76,580	10,096	11,424,592
32 Wahkiakum.....	1,693,876	4,319,197	38 62	89,616	1,598,760	1,792,890			.....	1,792,890
33 Walla Walla.....	19,424,860	45,866,257	42 37	* 869,000	19,065,360	19,403,967	3,797,744	181,082	14,574	22,847,807
34 Whatcom.....	19,833,046	48,038,017	41 32	* 1,460,250	18,382,786	19,248,889	3,872,806	680,873	7,457	22,259,575
35 Whitman.....	19,096,175	60,540,413	31 33	* 1,160,290	17,937,885	24,947,804	3,286,322	528,248	19,887	28,791,771
36 Yakima.....	23,625,355	48,428,154	43 78	* 1,571,890	22,053,465	19,806,001	3,278,566	10,000	8,862	22,601,409
Totals.....	\$675,578,199.81	\$1,567,152,094	\$43 11	\$25,902,569	\$649,675,630	\$649,066,709	\$84,642,849	\$18,961,627	\$293,857	\$748,598,942

* Exemption includes the amount returned by these counties under the item "Moneys on hand" allowed by the Board.

SCHEDULE "E"—Abstract Showing the Amounts of State General, School, Military and Public Highway Tax to be Raised by Each County, for the Year 1908.

COUNTIES		Amount of state general tax to be paid by each county	Amount of state school tax to be paid by each county	Amount of tax for military fund to be paid by each county	Amount of tax for public highway fund to be paid by each county	Total amount of tax, including state, state school, military, and public highway to be paid by each county	
1	Adams.....	\$25,950	\$40,548	\$5,244	\$8,110	\$77,852	1
2	Asotin.....	4,260	6,656	532	1,831	12,779	2
3	Benton.....	18,474	21,052	1,684	4,210	40,420	3
4	Chehalis.....	43,787	68,417	5,473	18,683	131,360	4
5	Chelan.....	16,484	25,676	2,054	5,135	49,299	5
6	Clallam.....	9,630	15,046	1,204	8,009	28,889	6
7	Clarke.....	16,374	25,585	2,047	5,117	49,123	7
8	Columbia.....	10,110	15,796	1,264	8,159	30,329	8
9	Cowlitz.....	14,735	23,024	1,842	4,605	44,206	9
10	Douglas.....	27,175	42,460	3,397	8,492	81,524	10
11	Ferry.....	3,434	5,444	436	1,089	10,453	11
12	Franklin.....	11,096	17,338	1,387	3,468	33,289	12
13	Garfield.....	6,564	10,256	821	2,051	19,692	13
14	Island.....	2,395	3,743	299	749	7,186	14
15	Jefferson.....	7,377	11,526	922	2,305	22,130	15
16	King.....	\$25,070	\$507,922	40,634	101,584	975,210	16
17	Kitsap.....	5,868	9,170	734	1,834	17,606	17
18	Kittitas.....	19,117	29,870	2,390	5,974	57,351	18
19	Klickitat.....	10,981	17,158	1,373	3,432	32,944	19
20	Lewis.....	29,143	45,536	8,648	9,108	87,430	20
21	Lincoln.....	36,794	57,492	4,599	11,498	110,383	21
22	Mason.....	7,267	11,355	908	2,272	21,802	22
23	Okanogan.....	5,173	8,082	647	1,616	15,518	23
24	Pacific.....	16,846	25,542	2,043	5,108	49,089	24
25	Pierce.....	130,965	204,632	16,371	40,926	392,894	25
26	San Juan.....	2,411	3,768	301	754	7,234	26
27	Skagit.....	29,470	46,047	3,684	9,209	88,410	27
28	Skamania.....	4,824	7,588	603	1,507	14,472	28
29	Snohomish.....	50,023	78,161	6,258	15,632	150,069	29
30	Spokane.....	119,065	186,089	14,888	37,208	357,195	30
31	Stevens.....	14,441	22,564	1,805	4,513	43,323	31
32	Thurston.....	18,279	28,562	2,285	5,712	54,838	32
33	Wahkiakum.....	2,868	4,481	358	896	8,603	33
34	Walla Walla.....	37,356	58,368	4,669	11,674	112,067	34
35	Whatecom.....	37,215	58,148	4,652	11,629	111,644	35
36	Whitman.....	46,067	71,979	5,758	14,896	138,200	36
37	Yakima.....	36,162	56,508	4,521	11,301	108,487	37
Total.....		\$1,197,750	\$1,871,484	\$149,720	\$374,296	\$3,598,250	

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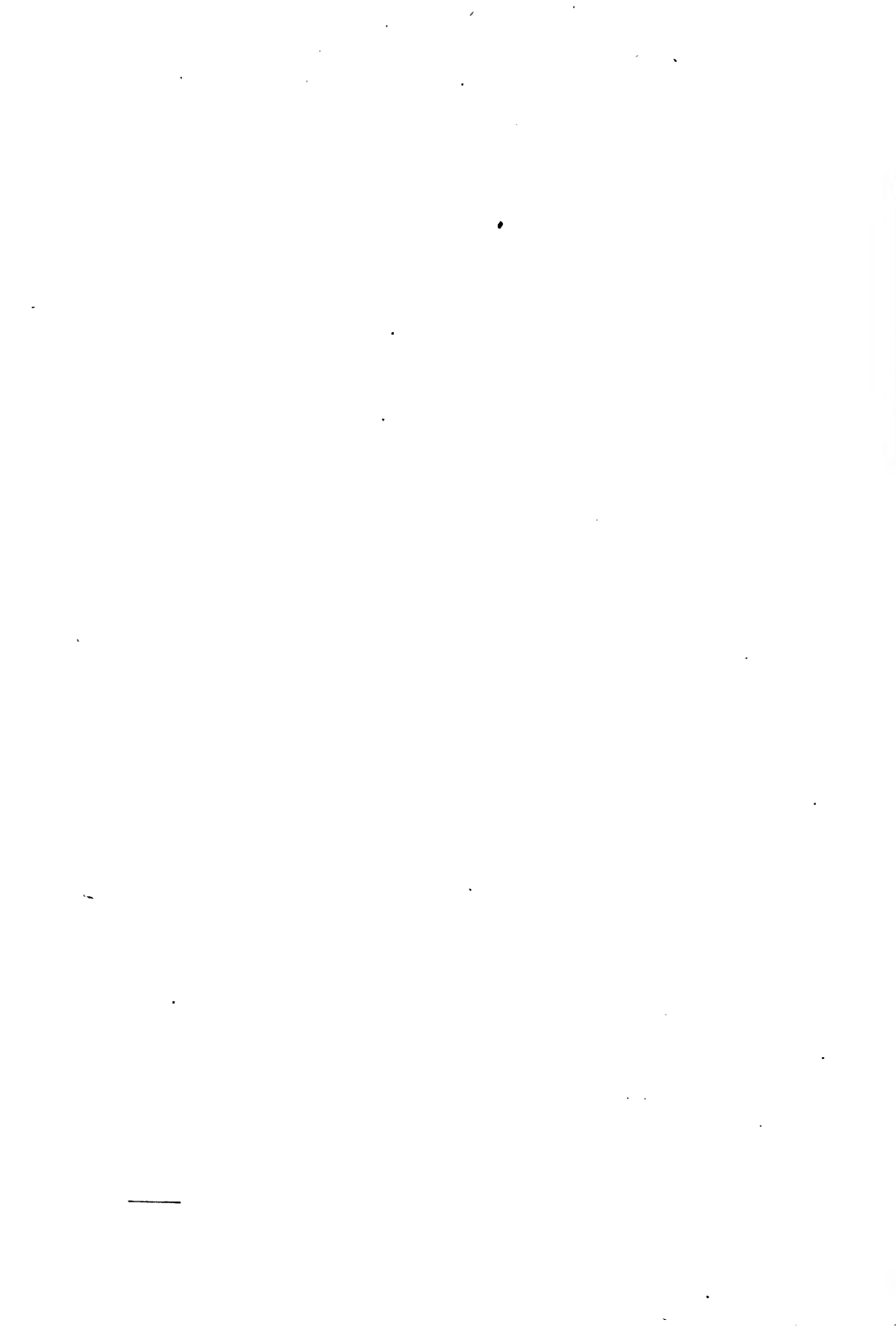
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STATE OF WASHINGTON

FIRST BIENNIAL REPORT

OF THE

SUPERINTENDENT OF THE STATE TRAVELING LIBRARY

TO THE

STATE LIBRARY COMMISSION

1908

OLYMPIA, WASH.:
E. L. BOARDMAN, PUBLIC PRINTER
1909.

We, the Library Commission of the State of Washington, recommend that the Legislature of 1909 appropriate not less than \$9,000.00 to carry on and extend the work of the State Traveling Library during the next biennial period.

MARK A. FULLERTON,
Chairman.

ALBERT E. MEAD.

HIRAM E. HADLEY.

R. O. DUNBAR.

WALLACE MOUNT.

FRANK H. RUDKIN.

HERMAN D. CROW.

JOHN D. ATKINSON.

OLYMPIA, WASHINGTON, December 31, 1908.

To the Washington State Library Commission:—

I submit herewith for your consideration the first biennial report of the State Traveling Library.

It is fitting also that I should give public expression of gratitude at this time to Judge M. A. Fullerton, appointed as counselor for my department, for his uniform kindly and valuable assistance.

LOU G. DIVEN, Superintendent.

WASHINGTON STATE LIBRARY COMMISSION.

His Excellency, ALBERT E. MEAD, Governor.
Judge HIRAM E. HADLEY, Chief Justice Supreme Court.
Judge MARK A. FULLERTON.
Judge WALLACE MOUNT.
Judge R. O. DUNBAR.
Judge FRANK H. RUDKIN.
Judge S. J. CHADWICK.
Judge HERMAN D. CROW.
Hon. JOHN D. ATKINSON, Attorney General.
J. M. HITT, Secretary *ex officio*.

STATE LIBRARY ADVISORY BOARD.

H. B. DEWEY, Superintendent Public Instruction.
ex officio.
J. A. GABLE, Chehalis,
Ex-State Librarian.
Mrs. KATE TURNER HOLMES, Seattle,
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Representing Washington State Historical Society.
Mr. C. W. SMITH, Seattle,
City Librarian.
Mr. J. M. HITT, Secretary *ex officio*.

WASHINGTON STATE TRAVELING LIBRARY.

LOU G. DIVEN, Superintendent.



Free Travelling Library Case.



Free Traveling Library Case.

WASHINGTON STATE TRAVELING LIBRARY

FIRST BIENNIAL REPORT, 1907-1908.

GENERAL STATEMENT.

\$4,600.00 biennial appropriation.
\$1,200.00 per annum salary of superintendent.
\$1,100.00 per annum general expense fund.
Office force, superintendent.
\$1,141.19 spent for books (April '07—Nov. '08).
1,985 volumes purchased.
6,637 volumes in the collection.
121 volumes of bound magazines.
Small open shelf collection.
7,000 magazines given away through the traveling libraries.
Library author catalog in each book.
Author and title catalogs in the office.
51 library cases purchased.
150 libraries in the field.
25 stations on the waiting list.

STATISTICS INCOMPLETE.

Loans made to study clubs, societies, individuals, etc.

Within three and one-half years—

Average number of people reported as tributary to 207 stations, 600.

Average number of possible readers at 55 stations, 140.

Highest average of circulation—

10 stations, 12 libraries, 500 books each station; or,

23 stations, 9 libraries, 400 books each station; or,

52 stations, 7 libraries, 300 books each station.

GROWTH.

September 25th, 1901, Mrs. Coe, in behalf of the Federation of Women's Clubs, presented to the state eleven traveling libraries and ten stations.

1904—57 state traveling libraries.

1906—102 state traveling libraries.

1908—150 state traveling libraries.

A COMPARISON WITH THE WORK IN NEIGHBORING STATES.

IDAHO SYSTEM (BIENNIAL REPORT 1903-4).

1903—Appropriation, \$5,000.00.

1905—Commission recommended an appropriation of \$9,000.00.
100 stations; 15 stations on the waiting list.
5,776 books.

CALIFORNIA SYSTEM (BIENNIAL REPORT 1906).

1904—85 libraries; 4,250 books.

1904-1906—\$18,132.02 were spent in the work, bringing the
number of libraries up to 225. 11,250 books.OREGON SYSTEM (LETTER FROM THE SEC. OF THE COM. NOV.
30th, 1908).Biennial appropriation for all the work of the Commission,
\$12,000.00.90 libraries; 10 stations on the waiting list.
4,770 books.

WASHINGTON SYSTEM.

1907—Appropriation, \$4,600.00.

At Present—150 libraries; 25 stations on the waiting list.
6,637 books.Late statistics could not be secured from the secretary of
the Idaho Commission. From the above, Washington ranks
next to California in the magnitude of the work.A COMPARISON WITH THE CARNEGIE LIBRARIES OF THE
STATE.

STATISTICS RENDERED THE STATE LIBRARY JULY 1, 1908.

NUMBER OF BOOKS.		NUMBER OF BOOKS.	
Seattle	97,867	South Bellingham	4,172
Tacoma	35,237	Aberdeen	3,418
Spokane	23,335	Ritzville	3,845
Everett	7,426	North Yakima	2,787
Walla Walla	6,201	South Bend	1,500
Bellingham	6,098		

In number of books the State Traveling Library would rank fifth in the above list. The Bellingham libraries are, however, under one management and the supervision of one librarian. The total number of volumes in the two libraries would bring Bellingham up to fourth in rank in this list.

FINANCIAL STATEMENT.

Fund appropriated for general expenses..... \$2,200 00

EXPENDITURES.

Books	\$1,141 19
Box rent	4 00
Card cabinet	18 55
Help (mending and packing)	56 10
Library cases	115 00
Mileage	99 15
Osborn (drayman)	155 90
Perforating stamp	27 50
Repairs	14 85
Supplies	59 05
Telephone	45 00
Traveling expenses	95 70
Typewriter (second hand)	60 00

Total \$1,889 99

Balance Nov. 1, 1908..... 310 01 \$2,200 00

Supplies cited above include stamps, postals, desk and typewriter supplies, Dennison's labels, adhesive cloth, self binders, library paste, varnish, wrapping paper, twine, etc.

Traveling expenses include boat, stage, livery, sleeper, diner, hotel, etc.

Clarke, Chehalis, Chelan, Island, Jefferson, King, Lewis, Mason, Pierce, Spokane and Walla Walla counties have been visited, some of them once, others twice and nearby counties several times.

A number of teachers' meetings and school directors' meetings have been attended and occasional lectures and talks given.

The State Library Association meeting held at Spokane and the County Superintendents' meeting held at Lakeside and Field's, Lake Chelan, were attended.

AMOUNT USED FROM THE PRINTING FUND.

April 4, 1907—250 Traveling Library catalogs.....	\$3 38
April 4, 1907—200 Postal card notices.....	2 35
April 5, 1907—400 Station register cards.....	3 60
April 5, 1907—400 Library register cards.....	3 95
April 5, 1907—300 Books repaired cards.....	3 60
April 5, 1907—300 Books lost cards.....	3 60
May 13, 1907—1,000 Letter heads.....	4 30
May 13, 1907—2,000 Memos	5 75
May 13, 1907—8,000 Envelopes.....	12 50
June 10, 1907—34 Sets Traveling Library catalogs.....	43 40
Nov. 6, 1907—50 Library case books.....	12 84

Nov. 11, 1907—2,500 Bookmarks	6 05
Nov. 12, 1907—Books mended.....	8 70
Jan. 16, 1908—5,000 Book plates.....	9 85
Jan. 16, 1908—1,000 Inspection blanks.....	2 75
Jan. 17, 1908—1,000 Freight statements.....	3 20
May 14, 1908—14 Sets catalogs.....	19 60
May 14, 1908—500 Shipping tags.....	2 00
Sept. 15, 1908—121 Magazines bound.....	148 80
Oct. 19, 1908—2,500 Bookmarks.....	6 05
Oct. 19, 1908—500 Application blanks.....	2 86
Oct. 23, 1908—500 Large envelopes.....	2 20
Total	\$306 43

**FREIGHT TARIFF ON ONE HUNDRED POUNDS OF BOOKS FROM
OLYMPIA TO THE FOLLOWING POINTS. (SUBJECT
TO CHANGE).**

Aberdeen	\$0 38	McCormicks	\$0 38
Adrian	1 05	Moclips	48
Anacortes	63	Monte Cristo	83
Arlington	61	Newport	1 91
Bellingham	63	North Bend	64
Blaine	68	Northport	2 16
Buckley	40	North Yakima	96
Centralia	25	Odessa	1 41
Chehalis	27	Oroville	2 48
Cliff	80	Palouse	1 35
Colfax	1 57	Pasco	97
Colville	2 01	Patterson	1 13
Connell	1 18	Pomeroy	1 57
Curlew	2 29	Prosser	97
Darrington	77	Republic	2 35
Davenport	1 23	Ritzville	1 25
Dayton	1 23	Rockport	87
Eatonville	77	Roslyn	77
Ellensburg	72	Seattle	27
Eureka Junction	1 09	Snohomish	57
Fairfax	44	South Bend	54
Gate	25	Spokane	1 35
Glacier	1 00	Stevenson	50
Goldendale	92	Sumas	69
Grange City	1 55	Tacoma	25
Harrington	1 48	Taylor	83
Index	64	Vancouver	30
Kalama	40	Walla Walla	1 09
Leavenworth	1 05	Walla Walla	97
Lester	68	Wenatchee	1 05
Lyle	55	Wilbur	1 14
Lynden	83	Winona	1 52

A LIST OF ALL APPLICATIONS FILED.

Where the name of the town appears more than once stations have been re-established there or it is the shipping point for adjacent neighborhoods.

TOWN.	COUNTY.	FIRST LIBRARIAN.
1. Acme	Whatcom.	Miss M. Galbraith.
2. Adna	Lewis.	J. T. Duncan.
3. Allyn	Mason.	Mrs. E. M. Curl.
4. Alma	Okanogan.	A. M. Storch.
5. Amboy	Clarke.	W. H. Protsman.
6. Andrew's Landing	Mason.	Belle Andrews.
7. Arlington	Snohomish.	W. E. Van Allen.
8. Ashford	Pierce.	Mrs. E. J. Russell.
9. Asotin	Asotin.	Lulu Percefull.
10. Auburn	King.	F. A. Bacon.
11. Auburn	King.	P. M. Nelson.
12. Auburn S. D. 69.	King.	Carrie Hathaway.
13. Bay Center	Pacific.	Mary E. Compton.
14. Beach	Whatcom.	Mrs. Wm. Richards.
15. Berlin	King.	Miss Ione Lemonds.
16. Berlin	King.	Mrs. Lucy Furness.
17. Berlin	King.	Leigh Bruckart.
18. Blaine	Whatcom.	Mrs. J. D. Stage.
19. Boise S. D. 85.	King.	F. L. Audrain.
20. Bremerton	Kitsap.	Abbie G. Phillips.
21. Bryant	Snohomish.	Marian Sumner.
22. Brighton Park	Thurston.	Ray F. Lewis.
23. Buckley	Pierce.	Mrs. H. H. Compton.
24. Burlington	Skagit.	Miss Barbara Howe.
25. Burton	King.	Gertrude McClintock.
26. Burton	King.	Augusta Hunt.
27. Bush Prairie	Thurston.	Nellie M. Meichel.
28. Butler	Skamania.	Lumma Beal.
29. Camas	Clarke.	Mattie Walton.
30. Cashmere	Chelan.	E. J. Clarke.
31. Castle Rock	Cowlitz.	P. D. Campbell.
32. Cathlamet	Wahkiakum.	Miss W. M. Cooper.
33. Cathlamet	Wahkiakum.	Miss Daisy Baker.
34. Catlin	Cowlitz.	W. O. Powell.
35. Centerville	Klickitat.	Kelly Lee.
36. Centralla S. D. 25.	Lewis.	Miss A. M. Greenwood.
37. Centralla S. D. 45.	Lewis.	Cora B. Harlan.
38. Charleston	Kitsap.	D. D. Ellis.
39. Charleston	Kitsap.	Beth May.
40. Chatteroy	Spokane.	C. U. Sterner.
41. Chatteroy	Spokane.	M. Clinton.
42. Chelan S. D. 29.	Chelan.	Chas. Colver.
43. Chehalis S. D. 16.	Lewis.	Kittie Peters.
44. Chesaw	Okanogan.	J. F. McCarthy.
45. Clallam	Clallam.	Carrie R. Lamb.
46. Clarkston	Asotin.	Miss H. Saxton.
47. Clayton	Stevens.	H. E. King.
48. Cle Elum	Kittitas.	Jas. F. Crook.
49. Colby	Kitsap.	Joseph Grant.
50. Colby	Kitsap.	F. L. Andrews.
51. Colby South	Kitsap.	Gladys Rhodes.
52. Colfax	Whitman.	Theresa Colvin.
53. Colton	Whitman.	J. L. Flower.
54. Conconully	Okanogan.	Not named.
55. Coulee City	Douglas.	E. L. Wadsworth.
56. Coupeville	Island.	D. C. Peterson.
57. Coyle	Jefferson.	H. H. Whitford.
58. Cunningham	Adams.	A. J. Harder.
59. Curlew	Ferry.	E. H. Crossen.
60. Custer	Whatcom.	H. W. Brown.
61. Dayton	Columbia.	W. O. Godard.

LIST OF ALL APPLICATIONS FILED—Continued.

TOWN.	COUNTY.	FIRST LIBRARIAN.
62. Deer Park	Spokane.....	J. G. Evans.
63. Deming	Whatcom.....	J. G. Owen.
64. Doebeay	San Juan.....	B. C. Vierick.
65. Dryad	Lewis.....	Mrs. J. M. Burns.
66. Duckabush	Jefferson.....	E. J. Finch.
67. Dungeness	Clallam.....	Mrs. J. Dickinson.
68. DuPont	Pierce.....	Sec. of club.
69. Eagle Gorge	King.....	H. Estabrook.
70. Eagle Harbor	Kitsap.....	Mrs. Irene Carter.
71. Easton	Kittitas.....	A. G. Anderson.
72. East Sound	San Juan.....	Ida H. Blaine.
73. Eatonville	Pierce.....	Miss K. Meecham.
74. Edmonds	Snohomish.....	Elwin Roscoe.
75. Egypt S. D. 180	Lincoln.....	G. W. J. Cross.
76. Ellensburg	Kittitas.....	W. W. Bonney.
77. Elma	Chehalis.....	Stanton Rowell.
78. Eltopia	Franklin.....	W. W. Mansker.
79. Enterprise	Whatcom.....	Miss Rose Morgan.
80. Enumclaw	King.....	H. H. Rust.
81. Ephrata	Douglas.....	Jabe S. Porter.
82. Eureka	Walla Walla.....	Fanny Gilbert.
83. Everson	Whatcom.....	P. D. Harkness.
84. Exa and Rona	Clallam.....	Mrs. V. A. Lawrence.
85. Fairfax	Pierce.....	H. L. Alway.
86. Fairfield	Spokane.....	Mrs. L. Lindstrom.
87. Fairview S. D. 7	Douglas.....	Mr. Hensel.
88. Ferndale	Whatcom.....	D. E. McLain.
89. Ford Prairie	Lewis.....	F. E. Marley.
90. Fort Worth	Kitsap.....	L. C. McNally.
91. Franklin	King.....	W. F. McCormick.
92. Friday Harbor	San Juan.....	Jas. Frankland.
93. Friday Harbor	San Juan.....	L. C. Larson.
94. Garfield	Whitman.....	J. A. Dix.
95. Gettysburg	Clallam.....	Miss M. E. Nailor.
96. Gettysburg	Clallam.....	R. W. Getty.
97. Gig Harbor	Pierce.....	C. O. Barnes.
98. Gold Bar	Snohomish.....	J. R. McKay.
99. Goldendale	Klickitat.....	Z. L. Davis.
100. Goldendale	Klickitat.....	B. G. Bogart.
101. Granite Lake	Spokane.....	V. Y. Graham.
102. Grant	Mason.....	J. E. Jones.
103. Gray's River	Wahkiakum.....	H. Alta Meserve.
104. Gray's River	Wahkiakum.....	Eather Walker.
105. Green River Valley	King.....	Mrs. S. A. Crisp.
106. Greenacres	Spokane.....	H. E. Moore.
107. Hanna's Logging Camp	Thurston.....	Will H. Hanna.
108. Harper	Kitsap.....	Mrs. J. W. Grant.
109. Harstine	Mason.....	Mary L. Page.
110. Hartford	Snohomish.....	Alice M. Simpson.
111. Hartline	Douglas.....	F. B. Cutting.
112. Haynie	Whatcom.....	Mrs. John Jarrett.
113. Hoballa	Mason.....	Mamie Draham.
114. Hoodsport	Mason.....	Emma Farley.
115. Hoquiam Y. M. C. A.	Chehalis.....	Samuel Ibbitson.
116. Hult	Klickitat.....	Mrs. G. W. Thomas.
117. Husum	Klickitat.....	William Olson.
118. Issaquah	King.....	Jessie I. Arms.
119. Issaquah	King.....	H. R. Corson.
120. Jackson Prairie	Lewis.....	Chas. L. Carroll.
121. Junction	Jefferson.....	Vesta V. Shade.
122. Kalama	Cowlitz.....	Mrs. W. A. Codwell.
123. Kapowsin	Pierce.....	Principal of School.
124. Kelso	Cowlitz.....	B. L. Hubbell.
125. Kenniwick	Benton.....	Mrs. Wm. Engels.
126. Kent	King.....	H. K. Benson.
127. Knab	Lewis.....	Ida Omeg.
128. Kopiak	Lewis.....	Ida M. Anderson.
129. La Conner	Skagit.....	Mrs. M. Crick.
130. Lake Cushman	Mason.....	Caroline E. Gill.
131. Lakeside	Chelan.....	Edith Osborn.
132. Langley	Island.....	Elvira Monson.

LIST OF ALL APPLICATIONS FILED—Continued.

TOWN.	COUNTY.	FIRST LIBRARIAN.
183. Leavenworth	Chelan	G. W. Hathaway.
184. Lebam	Pacific	F. A. Handy.
185. Leland	Jefferson	Robt. E. Ryan.
186. Leland	Jefferson	Mrs. Flora Taylor.
187. Lester	King	Flora O. Clabangh.
188. Lester	King	Mrs. D. F. Thompson.
189. Lilliwaup	Mason	Mr. C. J. Sund.
140. Lisabeula	King	I. H. Lorange.
141. Lone Star	Franklin	W. T. Muse.
142. Loomis	Okanogan	Mrs. A. E. Long.
143. Lynden	Whatcom	Robt. O'Neill.
144. McCormick	Lewis	Louis Kucera.
145. McDonald	Clallam	Harry Coventon.
146. McLane	Thurston	Queen Larson.
147. Marshall	Spokane	Mrs. Chas. Sawyer.
148. Marysville	Snohomish	Flora J. Glazier.
149. Marysville	Snohomish	O. L. Anderson.
150. Mead	Spokane	W. F. Cushing.
151. Medical Lake	Spokane	Mrs. R. B. Hubbell.
152. Mesa	Franklin	Jessie L. McGee.
153. Midland	Pierce	J. H. Moore.
154. Minnehaha District	Clarke	Jennie E. Rowen.
155. Mission	Chelan	Mattie M. Olive.
156. Moclips	Chehalis	Mrs. Loretta Drew.
157. Mohrweils	Mason	J. G. Mohrweils.
158. Mold District 86	Douglas	Miss M. Rosenfield.
159. Molson	Okanogan	Scott Wilcox.
160. Monitor	Chelan	L. Auvil.
161. Monroe	Snohomish	Alice Rigby.
162. Monroe	Snohomish	Sherman J. Moody.
163. Monroe	Snohomish	Lewis Paster.
164. Monroe	Snohomish	H. D. Helgeson.
165. Montesano	Chehalis	H. L. Mitchell.
166. Mossy Rock	Lewis	E. J. Burchard.
167. Mount Vernon	Skagit.	Wm. Furber.
168. Mount Vernon	Skagit.	Rev. H. Ferguson.
169. Nelson's Dist. 23	Kittitas	C. E. Spurling.
170. Newport	Stevens	A. W. McMorran.
171. Newport Twp. 32	Stevens	Mrs. Rose Fremming.
172. Nooksack	Whatcom	Mrs. W. M. Gillies.
173. Nordland	Jefferson	O. E. Johnson.
174. North Bend	King	Mr. J. M. Shilling.
175. North Bend	King	Edgar Boalch.
176. North Edmonds	Snohomish	Mrs. S. J. White.
177. Oak Harbor	Island	Mrs. J. Oldenburg.
178. Oakville	Chehalis	Clara Trudgeon.
179. O'Brein	King	R. F. Bowen.
180. Odessa	Lincoln	F. J. Hoagland.
181. Olga	San Juan	C. S. Rice.
182. Olympia	Thurston	Lou G. Diven.
183. Orchards	Clarke	A. J. Stalnacker.
184. Oroville	Okanogan	J. F. Sullivan.
185. Orting Soldiers' Home	Pierce	Henry C. Parker.
186. Oysterville	Pacific	Eva G. Butler.
187. Pacific City	King	M. W. Kyes.
188. Palmer	King	Clarence Thwing.
189. Palmer	King	Mrs. I. Thompson.
190. Palouse	Whitman	C. M. Revenaugh.
191. Pe Ell	Lewis	H. E. Byers.
192. Peshastin	Chelan	H. W. Otis.
193. Peshastin	Chelan	Mrs. Ida Kinney.
194. Pine Lake	King	Cornelia Walwood.
195. Pleasant Glade	Thurston	M. Lena Abernathy.
196. Plum Station	Thurston	Fred S. Robbins.
197. Port Angeles	Clallam	George N. Edwards.
198. Port Angeles	Clallam	Herbert Babcock.
199. Port Angeles	Clallam	Miss Bessie Knapp.
200. Port Crescent	Clallam	Mabel Clarke.
201. Port Discovery	Jefferson	Edith Delanty.
202. Port Gamble	Clallam	Robt. Elwell.
203. Port Williams	Kitsap	Mrs. S. W. B. Jones.

• LIST OF ALL APPLICATIONS FILED—Continued.

TOWN.	COUNTY.	FIRST LIBRARIAN.
204. Prescott	Walla Walla	John Calvin.
205. Preston	King	R. W. Soderberg.
206. Preston	King	Emile Lovengren.
207. Proebstal	Clarke	M. D. Terrill.
208. Prosser	Benton	J. D. W. Palmquist.
209. Puget	Thurston	Amelia H. Lee.
210. Quilcene	Jefferson	Belle F. Cox.
211. Quincy	Douglas	Mrs. Louise Cox.
212. Ravensdale	King	W. D. Johns.
213. Republic	Ferry	Ray P. Brouillet.
214. Richmond	King	Mrs. James Holloway.
215. Ridgefield	Clarke	Isaac Hughes.
216. Roche Harbor	San Juan	Mrs. L. M. Harper.
217. Roche Harbor	San Juan	Mrs. J. S. White.
218. Rochester	Thurston	Clyde Paton.
219. Rockford	Spokane	J. B. Gilbert.
220. Ronald Station	King	Martha Corson.
221. Rosario	San Juan	J. D. Moore.
222. Roslyn	Kittitas	F. G. Taylor.
223. Salzer Valley	Lewis	Mrs. Rena Coones.
224. San de Fuca	Island	Mary S. Taylor.
225. Satsop	Chehalis	A. W. Parrish.
226. Schneider's Prairie	Thurston	Sadie Rhule.
227. School District 87	Stevens	Mrs. M. Blumenauer.
228. Seattle Parental School	King	Willis S. Rand.
229. Sedro-Woolley	Skagit	F. A. Douglas.
230. Sequim	Clallam	E. J. Fisher.
231. Shelton District 34	Mason	Katie Insel.
232. Shelton District 7	Mason	Hannah Peterson.
233. Shelton District 43	Mason	Hazel Champain.
234. Shelton District 35	Mason	Hazel Loomis.
235. Shelton District 20	Mason	W. J. Ross.
236. Shelton District 30	Mason	Miss Ada Herman.
237. Shelton District 35	Mason	Eva L. Robinson.
238. Siloam	Douglas	Carrie B. Parkman.
239. Silver Creek	Lewis	Marjorie E. Town.
240. Silverdale	Kitsap	Mabel Thiesen.
241. Simpson's Logging Camp 1	Mason	A. B. Govey.
242. Simpson's Logging Camp 2	Mason	A. B. Govey.
243. Simpson's Logging Camp 5	Mason	A. B. Govey.
244. Skamokawa	Wahkiakum	Archie Silverman.
245. Skamokawa	Wahkiakum	Francis A. Stejer.
246. Snoqualmie District 89	King	John Lawson.
247. Snoqualmie	King	Mrs. Fannie Bowen.
248. Snoqualmie	King	S. R. Archibald.
249. South Bend	Pacific	E. L. Swick.
250. South Park	King	R. A. Ellington.
251. South Park School	Lewis	Mrs. L. M. Conine.
252. South Prairie	Pierce	Mrs. L. M. Stevens.
253. Springdale	Stevens	S. W. Bisson.
254. Stanwood	Snohomish	Mrs. Eva Dimmick.
255. State Training School	Lewis	Harriet E. Shinn.
256. Steheken	Chelan	W. F. Purple.
257. Sumas	Whatcom	O. D. Post.
258. Sumner	Pierce	L. D. Howe.
259. Sunnydale	King	H. M. Wallace.
260. Taylor	King	H. B. Corson.
261. Taylor's School	King	Mrs. M. Kyes.
262. Thornwood	Skagit	Alice M. Deringer.
263. Thorp	Kittitas	Sarah E. Gordon.
264. Toutle	Cowlitz	George Driver.
265. Trout Lake	Thurston	C. Thwing.
266. Tumwater	Thurston	Mrs. L. M. Duncan.
267. Two Rivers	Walla Walla	Mrs. G. W. Chute.
268. Union Mill	Thurston	J. C. McKee.
269. U. S. Reclamation Camp	Yakima	P. T. Prentice.
270. Van Asselt	King	Elizabeth Forrest.
271. Vancouver	Clarke	J. E. Harris.
272. Vashon	King	S. J. Steffenson.
273. Vashon	King	Mrs. E. D. Van Olinda.
274. Vaughn	Pierce	Agnes Gabrielson.

LIST OF ALL APPLICATIONS FILED—Continued.

TOWN.	COUNTY.	FIRST LIBRARIAN.
275. Vonville	Yakima	Mrs. H. Bowinkleman.
276. Wallville	Lewis	Willard G. Palmer.
277. Wapato	Yakima	Mrs. J. F. Douglas.
278. Waterville	Douglas	W. L. Wister.
279. Wenatchee Commercial Club.	Chelan	Rufus Wood.
280. Wenatchee W. C. T. U.	Chelan	Mrs. L. Sterling.
281. Wheeler	Douglas	Adelyne M. Gourdoux.
282. Wheeler Wheatcraft S. D.	Douglas	G. W. J. Cross.
283. White River	King	Mrs. A. Van de Vanter.
284. White Salmon	Klickitat	Frank Goshong.
285. Wickersham	Whatecom	Mrs. Ethan Innis.
286. Wilbur	Lincoln	E. A. Hesseltine.
287. Wilson's Creek	Douglas	W. P. Kapp.
288. Winlock	Lewis	S. L. Herren.
289. Winthrop	Okanogan	W. L. Singer.
290. Woodland	Cowlitz	Mrs. Emma T. Conrad.
291. Woodward Bay	Thurston	E. H. Honey.

NUMBER OF STATIONS ESTABLISHED IN EACH COUNTY.

Adams	1	Lewis	18
Asotin	2	Lincoln	3
Benton	2	Mason	19
Chehalis	6	Okanogan	7
Chelan	11	Pacific	4
Clallam	12	Pierce	12
Clarke	7	San Juan	7
Columbia	1	Skagit	6
Cowlitz	6	Skamania	1
Douglas	11	Snohomish	13
Ferry	2	Spokane	10
Franklin	3	Stevens	5
Island	4	Thurston	14
Jefferson	8	Wahkiakum	6
King	43	Walla Walla	3
Kitsap	11	Whatcom	13
Kittitas	6	Whitman	4
Klickitat	7	Yakima	3

WHERE LIBRARIES ARE KEPT.

1 Academy.	1 Lodging house.	23 Reading rooms.
4 Churches.	7 Not named.	1 Reclamation camp tent.
3 Clubrooms.	1 Parsonage.	64 Residences.
1 Forest ranger's cabin.	1 Photograph gallery.	1 Sanitarium.
1 Fort.	35 Postoffices.	58 School houses.
2 Grange buildings.	9 Printing offices.	2 Shops.
3 High schools.	7 Public halls.	48 Stores.
2 Hotels.	16 Public offices.	

READERS AS CLASSIFIED IN THE APPLICATIONS.

Average citizens.	Hotel guests.	Ranchers.
Boys.	Loggers.	R. R. employees.
Business men.	Machine workers.	Sawmill workers.
Carpenters.	Mechanics.	School children.
Factory workers.	Merchants.	Shingle mill workers.
Families.	Mill workers.	Ship builders.
Farmers.	Miners.	Soldiers.
Fishermen.	Navy yard employees	Teachers.
Fruit growers.	Nearly all classes.	Young men.
General readers.	Oystermen.	Young people.
Home makers.	Poultry raisers.	Woodsmen.
Horticulturists.	Professional men.	

BLANK FORMS USED.

(Form of Application.)

WASHINGTON STATE TRAVELING LIBRARY.

APPLICATION FOR ESTABLISHMENT OF LIBRARY STATION.

Date.....190...

1. Place for which library is desired.....
2. County
3. Number of people tributary to point where books would be kept....
4. Class of readers (farmers, loggers, etc.).....
5. Where would case be kept?.....
6. Length of time books would be kept.....

We, the undersigned, pledge ourselves to be responsible for the care, safe keeping and safe return of the sets of books consigned to us, and to pay the transportation expenses both ways on the cases.

.....

Library Committee.

.....Librarian.

Complete shipping instructions:

When the above is filled out and returned to the office of the superintendent the place named in the application becomes a station to which the libraries are sent as they may be ordered.

STATION REGISTER.

Station..... County..... Established.....190..

Case No.	Date Sent.			Date Received.			Bor.	Cir.	Remarks.
.....
.....
.....

Librarian.....

Via.....

When it is best to allow an exchange of libraries between stations the following postal is sent to each station librarian where the exchange is made. This provides a perfect check upon the libraries.

(Please Fill Out and Return.)

.....Wash.,190...
 Library Date sent.....
 To
 Books missing (give numbers).....
 Books damaged (give numbers).....
 Borrowers Circulation
 Library Date received.....
 From
 Books missing (give numbers).....
 Books damaged (give numbers).....
Station Librarian.

When a library case is opened upon the packing floor, the following blank is filled out and placed upon a stub for reference.

Library No..... From
 Condition of case.....
 Packing
 Key
 Case Book
 Books missing
 Inspector

When a library is upon the mending table, if it should be deemed necessary to notify the station of abuses to books, the following postal is used for that purpose.

WASHINGTON STATE LIBRARY.

Olympia, Wash.,190...
 To the librarian at.....
 Library No.....inspected.

A CROSS INDICATES ABUSE.

Marks of soiled hands.....
 Leaves turned down.....
 Pen or pencil marks.....
 Finger-nail scratches

Backs or covers injured.....
 Water marks
 Book-marks missing
 Books missing

Superintendent in charge of the Washington State Traveling Libraries.

If the station fails to fulfill its pledge in regard to paying the cost of transportation, the following blank is filled out and sent to the librarian:

Olympia, Wash.,.....190...

Mr.

Your station is pledged to pay transportation expenses on the libraries sent to you. The following amount is now due:

Library No..... From.....to.....

Freight charges, \$..... Hauling, \$..... Total, \$.....

Please settle immediately.

.....Supt.

This book mark is placed in each book in the library.

WASHINGTON STATE TRAVELING LIBRARIES.

BOOK MARK—DO NOT REMOVE FROM THIS BOOK.

RULES FOR THE CARE OF THIS BOOK.

Do not handle with soiled hands.

Do not turn down corners of leaves.

Do not mark with pen or pencil.

Do not mark with finger-nail scratches.

Do not injure the back or covers.

Do not forget to protect from the rain.

A fine will be imposed by the librarian for the violation of any one of these rules.

Report to the librarian the members of the family who have read this book, in order that a correct account of the circulation may be kept.

This notice is tacked upon the door of each library case.

NOTICE.

1. When returning Traveling Libraries prepay freight charges.
2. Pack carefully and fill vacant spaces to prevent shifting of books.
3. Check catalogue to be certain that all books are returned.
4. Return key to State Library, Olympia, Wash.

Each case and library is inspected upon the packing floor then carried to the mending table and there overhauled and placed in as perfect condition as possible before being repacked and shipped out to another station.

A case book for the use of the librarian is packed with each library. This affords a means of keeping the circulation of the books in the simplest manner possible. Below is a sample page of the case book:

WASHINGTON TRAVELING LIBRARY No.

No. of Book.....

Author.....

Title.....

Names of Borrowers.	When Borrowed.	When Returned.	Fines Collected.
.....
.....
.....
.....
.....
.....
.....
.....

SOME WORK FOR THE FUTURE.

To extend the work in the field.

To make over some of the fixed groups.

To withdraw any undesirable books.

To prepare special lists of late books for help to inquiring people.

To prepare small groups of books in some of the foreign languages; at present we have only one such group.

To make juvenile libraries for boys, girls, young readers, little people.

To place a bound volume of magazines in each library.

To circulate in each library late magazines in protective covers.

To circulate portfolios of good pictures.

To circulate portfolios of good music.

To issue a quarterly bulletin to be sent to the station librarians.

To prepare libraries upon such subjects as the following: History, literature, art and music of America, England, Germany, France, Scandinavia, Russia, Holland, Belgium, Spain, and Greece; travel in Alaska, Hawaii, Japan, Mexico, Australia and New Zealand; lives of painters, composers, actors, singers, inventors; provincial types in fiction; industrial science; home making science; nature study; the drama; sociology.

LIBRARY LISTS.

Supplementary books, ranging from five to twenty volumes, to help in the reading room, the school room, club work and individual lines of study are often sent with the fixed groups.

Almost every case which leaves the packing floor carries a generous supply of magazines to be given away at the stations. These magazines are almost exclusively the gifts of Olympia people.

As many of the agricultural bulletins as are furnished by the State College are sent out in the cases.

TRAVELING LIBRARY No. 1.

1. Alcott. Hospital Sketches.
2. Abbott. Romulus.
3. Abbott. Daniel Boone.
4. Ball. Star Land.
5. Bellamy. Equality.
6. Brooks, E. S. Boy of the I. Empire.
7. Brooks, E. S. Stories of the U. S
8. Boyesen, H. H. Norseland Tales.
9. Bacheller. Eben Holden.
10. Bryant. Poems.
11. Bulwer. The Last Days of Pompeii.
12. Butterworth. Zigzag Journeys in the Orient.
13. Carpenter. Travels Through Asia With the Children.
14. Church, A. J. Lords of the World.
15. Coffin. Drum Beat of the Nation.
16. Coolidge. New Year's Bargain.
17. Cox, Palmer. Brownies Through the Union.
18. Dana, Chas. A. Two Years Before the Mast.
19. Du Chaillu. Country of Dwarfs.
20. Defoe, Daniel. Robinson Crusoe.
21. Ebers. An Egyptian Princess.
22. Flske, John. War of Independence.
23. Ford. The Honorable Peter Sterling.
24. Hall, Tom. Fun and Fighting of the Rough Riders.
25. Hepworth. The Farmer and the Lord.
26. Hale, E. E. Boys' Heroes.
27. Hentz, G. A. Under Wellington's Command.
28. Holmes, O. W. Autocrat at the Breakfast Table.
29. Hughes. Manliness of Christ.
30. Johonnot. Ten Great Events in History.
31. King, Capt. Colonel's Daughter.
32. Kingsley, Chas. Water Babies.
33. Kipling. First Jungle Book.

34. Martin. Story of a Piece of Coal.
35. ———. Masterpieces of British Literature.
36. Morris. Historic Tales of Germany.
37. Scott, Walter. Ivanhoe.
38. Smith, M. P. W. Jolly Good Times.
39. Worcester. Philippine Islands.
40. Cholmondelay. Moth and Rust.
41. Connor. The Prospector.
42. Michelson. In the Bishop's Carriage.

TRAVELING LIBRARY No. 2.

1. Alcott, L. M. Old fashioned Girl.
2. Andrews, Jane. Ten Boys Who Lived on the Road from Long Ago to Now.
3. Abbott. History of Josephine.
4. Barr, A. A Bow of Orange Ribbon.
5. Brooks, Dorothy. Stories of the Red Children.
6. Brooks, E. S. Historic Girls.
7. Boyesen. Against Heavy Odds.
8. Bulfinch, Thos. Age of Fable.
9. Butterworth. Zigzag Journeys in the Occident.
10. Bolton. Famous English Statesmen.
11. Brown. Rab and His Friends.
12. Carlton. Farm Ballads.
13. Carroll. Through the Looking Glass.
14. Catherwood. Old Caravan Days.
15. Clarke, M. Story of Troy.
16. Coffin, C. C. Building the Nation.
17. Cooper, J. F. Deer Slayer.
18. Drummond Addresses.
19. Dunbar. Strength of Gideon.
20. Flske, John. Critical Period in American History.
21. Gilman. Concerning Children.
22. Guerber. Story of the Romans.
23. Harding. Greek Gods, Heroes and Men.

24. Hayes, J. J. An Arctic Boat Journey.
25. Irving. The Alhambra.
26. Johonnot, J. Book of Cats and Dogs.
27. Larcom, L. A. New England Girlhood.
28. Loughed. The Abandoned Claim.
29. Mable. My Study Fire.
30. Riss, Jacob. Children of the Poor.
31. Sewell. Black Beauty.
32. Spears. Our Navy in the War With Spain.
33. Stickney. Bird World.
34. Stevens. With Kitchener to Khartum.
35. Stevensen. Treasure Island.
36. Stratemeyer. Campaign of the Jungle.
37. Thompson, E. S. Wild Animals I Have Known.
38. Wilkins, Mary E. Once Upon a Time.
39. Wescott. David Harum.
40. Norris. Blix.
21. Lamb. Tales From Shakespeare.
22. Longfellow. Courtship of Miles Standish.
23. Mahan, Capt. Admiral Farragut.
24. Matthews, R. Tom Paulding.
25. McMurry. Classic Stories for Little Ones.
26. Miller, O. T. Bird Lover of the West.
27. Nordhoff. Man-of-War Life.
28. Ollivant. Bob, Son of Battle.
29. Otis, James. Raising the Pearl.
30. Page, Thos. N. Red Rock.
31. Parkman. Oregon Trail.
32. Porter, Jane. Scottish Chiefs.
33. Poulsson. Child's Stories and Rhymes.
34. Russell. The Wreck of the Grosvenor.
35. Sheldon. Crucifixion of Philip Strong.
36. Stables, Gordon. Our Home in the Silver West.
37. Stoddard, W. O. Dab Kinser.
38. Stoddard, W. O. The Quartet.
39. White. Little Girl of Long Ago.

TRAVELING LIBRARY No. 3.

1. Alcott, L. M. Under the Lilacs.
2. Arnold and Gilbert. Stepping Stones to Literature, Vol. 1.
3. Arnold and Gilbert. Stepping Stones to Literature, Vol. II.
4. Bergen. Glimpses of the Plant World.
5. Barnes. A Loyal Traitor.
6. Bolton, S. K. Famous Men of Science.
7. Bulwer. The Last of the Barons.
8. Davis, R. H. Cuban and Porto Rican Campaigns.
9. Dugan. King's Jester and Other Short Plays.
10. Field, Eugene. Little Book of Western Verse.
11. Grimm. Fairy Tales.
12. Henty, G. A. By Pike and Dyke.
13. Higginson, T. W. Book of American Explorers.
14. Howlston. Cat Tails and Other Tales.
15. Irving and Fiske. Washington and His Country.
16. Johonnot, J. Neighbors With Claws and Hoofs.
17. Kingsley, Chas. Greek Heroes.
18. Kipling, R. Second Jungle Book.
19. Larcom, Lucy. An Idyl of Work.
20. Lillie, L. C. Joe's Opportunity.

TRAVELING LIBRARY No. 4.

1. Alcott. Eight Cousins.
2. Alcott. Rose in Bloom.
3. Baldwin. Story of Siegfried.
4. Ballantyne. The Floating Light.
5. Blackmore. Lorna Doone.
6. Bolton. Girls Who Have Become Famous.
7. Brooks. Boy Settlers.
8. Burnett. That Lass O' Lowries.
9. Cooper. Last of the Mohicans.
10. Custer. Following the Guldron.
11. Dickens. David Copperfield.
12. Dickens. Bleak House.
13. Elliot. Adam Bede.
14. Fiske. American Revolution, Vol. I.
15. Fiske. American Revolution, Vol. II.
16. Ford. Janice Meredith.
17. Gibson. Sharp Eyes.
18. Harris. Uncle Remus and His Friends.
19. Higginson. Snow Perils.
20. Housekeeper. Hermit of Livery.
21. Hugo. Les Miserables.
22. Jerome. Three Men on Wheels.
23. Johnston. To Have and to Hold.
24. Lang. The Green Fairy Book.
25. Lincoln. The Boston Cook Book.
26. Lytton. Eugene Aram.
27. Munroe. Snow Shoes and Sledges.
28. Poe. Poe's Tales.

29. Scott. *Ivanhoe*.
30. Scott. *Marmion*.
31. Stevenson. *Kidnapped*.
32. Stowe. *Uncle Tom's Cabin*.
33. Wiggin. *The Bird's Christmas Carol*.
34. Kipling. *First jungle Book*.
35. Kipling. *Second Jungle Book*.
36. Pansy. *Stories of Great Men*.
37. McComber. *Stories of Great Inventors*.
38. Baldwin. *Old Greek Heroes*.
39. Chase and Clow. *Stories of Industry*.
40. Chase and Clow. *Stories of Industry*.
41. Holbrook. *Hiawatha Primer*.
30. Ouida. *A Dog of Flanders*.
31. Parkman. *Pioneers of France*.
32. Pratt. *Stories of Colonial Children*.
33. Riss, Jacob. *A Ten Years' War*.
34. Sienkiewica. *Fire and Sword*.
35. Stetson. *Women and Economics*.
36. Wells, H. P. *City Boys in the Woods*.
37. Wilkinson. *Story of the Cotton Plant*.
38. Wheeler. *Alexander the Great*.
39. Wyss. *Swiss Family Robinson*.
40. Spears. *Our Navy in War With Spain*.
41. Higginson. *Four-Leaf Clover*.

TRAVELING LIBRARY No. 6.

1. Aesop's *Fables*.
2. Alcott, L. M. *Little Women*.
3. Aldrich, T. B. *Story of a Bad Boy*.
4. Allen, J. L. *A Kentucky Cardinal*.
5. Arnold and Gilbert. *Stepping Stones to Literature*.
6. Atkinson. *Electricity for Everybody*.
7. Baker. *Boys' Book of Invention*.
8. Baldwin, James. *Old Stories of the East*.
9. Baylor, F. C. *Miss Nina Barrow*.
10. Beard, D. C. *American Girls Handy Book*.
11. Blaisdel. *Short Stories from English Literature*.
12. Bolton. *Famous English Authors*.
13. Boyesen. *Boyhood in Norway*.
14. Brooks, E. S. *George Washington*.
15. Burnett. *Little Lord Fountleroy*.
16. Butterworth. *Zigzag Journeys in Australia*.
17. Candee. *How Women May Earn a Living*.
18. Champney. *Howling Wolf and His Trick Pony*.
19. Church, A. J. *Story of the Persian War*.
20. Clarke, M. *Story of Aeneas*.
21. Coffin, C. C. *Abraham Lincoln*.
22. Coolidge. *What Katie Did at School*.
23. Coolidge. *What Katie Did Next*.
24. Coryell. *Diego Pinzon*.
25. Eggleston. *History of United States*.
26. Hapgood. *Russian Rambles*.
27. Howells. *A Boy's Town*.
28. Lowell, J. R. *Poems*.
29. Matthews. *Introduction to American Literature*.
1. Abbott. *Madame Roland*.
2. Alcott, L. M. *Little Men*.
3. Alcott, L. M. *Joe's Boys*.
4. Arnold and Gilbert. *Stepping Stones to Literature*.
5. Bennett. *Master Skylark*.
6. Bolton. *Lives of Poor Boys Who Become Famous*.
7. Brooks, Noah. *Boys of Fairport*.
8. Burroughs. *Birds, Bees and Other Studies in Nature*.
9. Bryce. *Impressions of South Africa*.
10. Bulfinch. *Age of Chivalry*.
11. Bulwer. *Harold, the Last of the Saxons*.
12. Burt, M. E. *Little Nature Studies, Vol. I*.
13. Burt, M. E. *Little Nature Studies, Vol. II*.
14. Clarke, H. H. *Boy Life in U. S. Navy*.
15. Cochrane. *The Wonders of Modern Mechanism*.
16. Coffin, C. C. *Boys of '76*.
17. Coolidge. *Clover*.
18. Coolidge. *High Valley*.
19. Cooper, J. F. *Path Finder*.
20. Cox, Palmer. *Brownies Around the World*.
21. Creasy. *Fifteen Decisive Battles*.
22. Drake, S. A. *On Plymouth Rock*.
23. Elliot, George. *Romola*.
24. Fiske, John. *Civil Government in America*.
25. Grimm. *Fairy Tales*.
26. Hope, Anthony. *Prisoner of Zenda*.
27. Hope, Anthony. *Rupert Hentzau*.
28. Little, Lucy C. *Mildred's Bargain*.
29. — *Masterpieces of American Literature*.

30. Mable. Under the Trees and Elsewhere.
31. Parkman. Jesuits of North America.
32. Riley, J. W. Child World.
33. Smith, M. P. W. Young and Old Puritans of Hatfield.
34. Verne. Great Explorers of the 19th Century.
35. Sienkiewics. Deluge, Vol. I.
36. Sienkiewics. Deluge, Vol. II.
37. Steelye. Story of Columbus.
38. Stoddard, W. O. Two Arrows.
39. Stoddard, W. O. Little Smoke.
40. Churchill. The Crisis.

TRAVELING LIBRARY No. 7.

1. Alcott, L. M. Jack and Jill.
2. Alden, W. L. Cruise of the Canoe Club.
3. Arnold and Gilbert. Stepping Stones to Literature.
4. Austin, Jane. Standish of Standish.
5. Baldwin. Fifty Famous Stories Retold.
6. Barnes. For King or Country.
7. Brooks, E. S. Abraham Lincoln.
8. Chase and Clow. Stories of Industry, Vol. I.
9. Churchill. Richard Carvel.
10. Crawford. Mr. Isaace.
11. Davis, Anna C. Story of the U. S.
12. Eggleston. The Hoosier Schoolmaster.
13. Eggleston. Stories of American Life and Adventure.
14. Fiske. History of the United States.
15. Gibson. Camp Life in the Woods.
16. Guerber. Myths of Greece and Rome.
17. Hale, E. E. The Man Without a Country.
18. Hughes. Tom Brown at Rugby.
19. Hughes. Tom Brown at Oxford.
20. Hill. Twenty Years at Sea.
21. Johannot. Friends in Feather and Fur.
22. Kingsley, Chas. Westward Ho.
23. Lang. The Red Fairy Book.
24. Lloyd. Wealth versus Commonwealth.
25. Mace. History of a Mouthful of Bread.
26. McLaren. Mind of the Master.
27. Montgomery. Beginners American History.
28. Morris. Historic Tales of Japan.
29. Rils, Jacob. How the Other Half Lives.
30. Sienkiewics. Pan Michael.
31. Schwatka. Children of the Cold.
32. Smith. Tom Grogan.
33. Smith. Jolly Good Times at School.
34. Stevens. From Cape Town to Ladysmith.
35. Tennyson. Poems.
36. Twain, Mark. Prince and Pauper.
37. Warner. My Summer in a Garden.
38. Wiggin. The Story Hour.
39. Wiggin. Children's Rights.
40. Bindloss. Cattle Baron's Daughter.

TRAVELING LIBRARY No. 8.

1. Alcott, L. M. Aunt Jo's Scrap-Bag.
2. Allen, J. L. Choir Invisible.
3. Arnold and Gilbert. Stepping Stones to Literature.
4. Austin, O. P. Uncle Sam's Secrets.
5. Beard, D. C. The American Boys Handy Book.
6. Besant, Walter. All Sorts and Conditions of Men.
7. Bolton. Famous American Statesmen.
8. Brooks, E. S. Benjamin Franklin.
9. Caskoden. When Knighthood Was in Flower.
10. Chaplin and Humphrey. Little Folks of Other Lands.
11. Chase and Clow. Stories of Industry, Vol. II.
12. Coffin, C. C. Old Times in the Colonies.
13. Coolidge. Nine Little Goslings.
14. Cooper, J. F. Pioneers.
15. Custer, E. B. Boots and Saddles.
16. Dana, Mrs. W. S. Plants and Their Children.
17. Deland. Old Chester Tales.
18. Fiske, John. Beginners of New England.
19. Frederick. The Market Place.
20. Gibson. Eye Spy.
21. Hartwig. Heroes of the Polar World.
22. Henty, G. A. By England's Aid.
23. Kennan. Campaigning in Cuba.
24. Lang. The Blue Fairy Book.
25. Lillie, L. Story of Music and Musicians.
26. Mace, J. Servants of the Stomach.
27. Mahaffy. Old Greek Life.
28. Morris, Chas. Historic Tales of Russia.
29. Munro, Kirk. Flamingo Feathers.
30. Porter, Jane. Thaddeus of Warsaw.
31. Pratt, Mara. Legends of the Red Children.

32. Seawell. Paul Jones.
33. Seelye. Story of Washington.
34. Stevens. Yesterdays in the Philippines.
35. Stoddard, W. O. Red Mustang.
36. Thompson, D. P. Green Mountain Boys.
37. Thompson. Alice of Old Vincennes.
38. Wiggin. Polly Oliver's Problem.
39. Whittier. Poems.
40. Scudder. Book of Fables.
41. Geene. Cape Cod Folk.
42. Kraum. Gayle Langford.
43. Williamson. Lightning Conductor.

TRAVELING LIBRARY No. 9.

1. Arnold and Gilbert. Stepping Stones to Literature.
2. Baskett. Story of the Birds.
3. Bell, Mrs. Hugh. Fairy Tale Plays and How to Act Them.
4. Bolton. Famous Leaders Among Women.
5. Bolton. Famous American Authors.
6. Brooks. Boy Emigrants.
7. Brown. What Is Worth While.
8. Dole. American Citizen.
9. Dodge. Hans Brinker.
10. Elliot, George. Silas Mariner.
11. Forest. Mice at Play.
12. Gilman. Tales of the Pathfinders.
13. Gueber. Story of the Greeks.
14. Harris, J. C. Nights With Uncle Remus.
15. Hillegas. Oom Paul's People.
16. Holland. Bitter Sweet.
17. Irving. Sketch Book.
18. Jackson, H. H. Ramona.
19. Johonnot. Story of Other Lands.
20. King, Capt. Cadet Days.
21. Kipling. Day's Work.
22. Knox. The Boy Travelers in S. A.
23. Lillie, L. C. Household of Glen Holly.
24. Lummis. Some Strange Corners of Our Country.
25. Munro, Kirk. The Fur Seal's Tooth.
26. Ogden, Ruth. Loyal Little Red Coats.
27. Otis, James. Left Behind.
28. Page, T. N. Two Little Confederates.
29. Parkman. Conspiracy of Pontiac, Vol. I.
30. Parkman. Conspiracy of Pontiac, Vol. II.
31. Proctor. Myths and Marvels of Astronomy.
32. Richards. Captain January.
33. Sheldon. In His Steps.
34. Smith. Caleb West.
35. Tomlinson. Tecumseh's Young Braves.
36. Tiffany. From Colony to Commonwealth.
37. Wiggin. Timothy's Quest.
38. Wallace. Ben Hur.
39. Wright. Children's Stories of American Progress.
40. Stockton. IV Vol. Stories.

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2. Bangs, J. K. A House Boat on the Styx.
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5. Blow, S. E. Symbolic Education.
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7. Emerson's Essays, Vol. I.
8. Emerson's Essays, Vol. II.
9. Fiske, John. Myths and Mythmakers.
10. Frederick. Gloria Mundi.
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12. Harrison. Early Victorian Literature.
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14. Howard. One Summer.
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17. —Irish Wit and Humor.
18. Jay, W. M. S. Shiloh.
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31. Ruskin. Stones of Venice, Vol. II.
32. Ruskin. Stones of Venice, Vol. III.
33. Ruskin. The True and the Beautiful.

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32. Tschudi. Elizabeth, Empress of Austria.
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34. Van Dyke. The Lost Word.
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13. Field. Love Songs of Childhood.
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7. Burnett. The One I Knew Best of All.
8. Cable. Dr. Sevier.
9. Cary. George William Curtis.
10. Church. Stories From Virgil.
11. Clark. Will Shakespeare's Little Lad.
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18. Gilman. Magna Charta Stories.
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26. Miller. Little People of Asia.
27. Morley. Flowers and Their Friends.
28. Murray. Japan.
29. Page. Santa Claus' Partner.
30. Pyle. Adventures of Robin Hood.
31. Reade. Peg Woffington.
32. Richards. Five Mice in a Mouse Trap.

33. Saunders. The King of the Park.
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35. Trent. Robert E. Lee.
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22. MacLaren. A Doctor of the Old School.
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29. Ray. Teddy, Her Book.
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31. Sergeant. The Franks.
32. Smith. Village Life in China.
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34. Taylor. On the Red Stair Case.
35. Thackeray. The Newcombes.
36. Wallace. The Land of Pueblos.
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7. Butterworth. The Pilot of the May Flower.
8. Castle. The Pride of Jennico.
9. Church. Three Greek Children.
10. Davis. With Both Armies in South Africa.
11. Douglas. Lyndell, Sherbourne.
12. Du Chaillu. Ivar the Viking.
13. Dunlop. Daniel O'Connell.
14. Ebers. The Emperor.
15. Elliot. Daniel Deronda, Vol. I.
16. Elliot. Daniel Deronda, Vol. II
17. Field. With Trumpet and Drum.
18. Ford. George Washington.
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35. Trowbridge. Doing His Best.
36. Watson. The Life of the Master.
37. Wheeler. The Baby.
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19. Forsyth. The Story of the Soldier.
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11. Crockett. *A Galloway Herd.*
12. Davis. *General Sheridan.*
13. De Windt. *Through the Gold Fields of Alaska.*
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8. Carey. *Not Like Other Girls.*
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13. Crawford. *Saracinesca.*

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34. Walton. *Nobody Loves Me.*
35. Ware. *Zenobia.*
36. Wells. *Little Dick's Son.*
37. Whitby. *Mary Fenwick's Daughter.*
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13. Forbes. *Chinese Gordon.*
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15. Griffs. *The Romance of Discovery.*
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32. Stockton. Pomona's Travels.
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34. Tregarthw. Australasia.
35. Trollope. The Prime Minister.
36. Trowbridge. Two Biddicut Boys.
37. White. England Without and Within.
38. Whittier. Selections From Child Life.
39. Wilkins. Jerome.
40. Bailey. Amateur's Garden Book.
41. Pemberton. Love the Harvester.

TRAVELING LIBRARY No. 25.

1. Abbott. Gentle Measures in Training the Young.
2. Auerbach. On the Heights.
3. Anstey. Pale Face and Red Skin.
4. Black. A Daughter of Heth.
5. Bolton. Our Devoted Friend the Dog.
6. Cable. The Grandissimes.
7. Crockett. The Raiders.
8. Dix. Soldier Rigdale.
9. Doyle. Adventures of Sherlock Holmes.
10. Du Chailu. Equatorial Africa.
11. Dye. McLaughlin and Old Oregon.
12. Ewing. Lob Lie By-the-Fire.
13. Ferguson. The Religion of Democracy.
14. Fernald. The Cat and the Cherub.
15. Green. X, Y, Z and 7 to 12.
16. Grinnell. Jack, the Young Ranchman.
17. Hewlett. The Forest Lovers.
18. Jordan. Tales of the Cloister.
19. King. Under Fire.
20. Krout. Hawaii and a Revolution.
21. Leighton. The Thirsty Sword.
22. MacDonald. David Elginbrod.
23. Merriman. The Sowers.

TRAVELING LIBRARY No. 26.

1. Barr. Maid of Maiden Lane.
2. Bamford. Up and Down the Brooks.
3. Bellamy. Looking Backward.
4. Brooks. The Long Walls.
5. Burnett. Piccino.
6. Cable. John March, Southerner.
7. Cervantes. Don Quixote.
8. Cook. The Story of Ulysses.
9. Cotes. The Simple Adventures of Mem Sahib.
10. Custer. The Boy General.
11. Elliot. Adam Bede.
12. Gray. In the Heart of the Storm.
13. Hawthorne. House of Seven Gables.
14. Holden. Our Country's Flag.
15. Hughes. The Manliness of Christ.
16. Johnson. Education by Doing.
17. Lewis. Wolfville.
18. Matthews. In the Vestibule Limited.
19. Miles. Natural History.
20. Miln. Woolings and Weddings.
21. Morris. Little Jim Crow.
22. Monroe. Campmates.
23. Otis. A Cruise With Paul Jones.
24. Paine. The Van Dwellers.
25. Ragosin. Chaldean.
26. Repplier. Book of Famous Verse.
27. Roberts. A Sister to Evangeline.
28. Robinson. A Danvis Pioneer.
29. Rosebery. Pitt.
30. Root. A B C of Bee Culture.

31. Verne. Great Navigators of Eighteenth Century.
32. Warner. Being a Boy.
33. Warner. That Fortune.
34. Wells. Her Ladyship's Elephant.
35. Wesselhoeft. Torpeanuts the Tom-boy.
36. Weyman. A Gentleman of France.
37. Yonge. A Daisy Chain.
38. Yonge. An Armorer's Prentices.
39. Zangwill. The Mantle of Elijah.
40. Howells. Presumption of Stanley Hay.
34. Thompson. Elementary Lessons in Science.
35. Verne. Famous Travels and Travelers.
36. Walford. The Baby's Grandmother.
37. Washington. Up From Slavery.
38. Wesselhoeft. Frowzie, the Run-away.
39. Wright. Seaside and Wayside.
40. Merwin-Webster. Calumet K.

TRAVELING LIBRARY No. 27.

1. Baker. Cast Up by the Sea.
2. Baldwin. The Story of Roland.
3. Barr. The Young People of Shakespeare's Drama.
4. Boland. Hand Book of Invalid Cooking.
5. Boyesen. Falconberg.
6. Burnett. Through One Administration.
7. Burton. Massasoit.
8. Butterworth. The Patriot Schoolmaster.
9. Coffin. Following the Flag.
10. Crockett. The Isle of the Winds.
11. Davis. God Wills It.
12. Elliot. Romola.
13. ——— Elisabeth and Her German Garden.
14. Fenn. Mother Carey's Chickens.
15. Harbour. Marcia and the Major.
16. Harris. The Story of Aaron.
17. Howard. Seven on the Highway.
18. James. The Bostonians.
19. Johnston. The Little Colonel's Holiday.
20. Kirk. Walford.
21. Lodge. Alexander Hamilton.
22. Lowell. Fireside Travels.
23. Lummis. The King of the Broncos.
24. McCarthy. The Dictator.
25. McCarthy. England in the XIX Century.
26. Miller. Bird Ways.
27. Perry. Another Flock of Girls.
28. Phelps. Chapters From a Life.
29. St. Amand. Women of the Valois Court.
30. Seawell. Papa Bouchard.
31. Stevenson. Virginibus Puerisque.
32. Stockton. Dusantes.
33. Taylor. Hannah Thurston.

TRAVELING LIBRARY No. 28.

1. Barrie. A Window in Thrums.
2. Bird-Bishop. Six Months in the Sandwich Islands.
3. Black. The Strange Adventures of a Phaeton.
4. Butler. Persimmons.
5. Butterworth. The Treasure Ship.
6. Church. A Young Macedonian.
7. Creighton. A First History of France.
8. Denison. Captain Molly.
9. Elliot. Felix Holt.
10. Elliott. Our Arctic Province.
11. Godkin. Problems of Modern Democracy.
12. Guerber. Legends of the Middle Ages.
13. Hardy. Under the Greenwood Tree.
14. Halevy. The Abbe Constantine.
15. Harris. Free Joe.
16. Herrick. The Home Life of the Wild Birds.
17. Ingersoll. Knocking Round the Rockies.
18. Jewett. Normans.
19. Kipling. The Light That Failed.
20. King. Dog Watches at Sea.
21. Leighton. The Golden Galleon.
22. MacDonald. The Marquis of Loessie.
23. Nelson. On the Banks of the Amazon.
24. Otis. Corporal Lige's Recruit.
25. Phelps. Hedged In.
26. Plympton. The Mary Jane Papers.
27. Rolfe. Shakespeare, the Boy.
28. Schreiner. The Story of an African Farm.
29. Sidney. Five Little Peppers.
30. Stanley. The Backwoodsman.
31. Starr. Strange Peoples.
32. Stuart. Stories of Great Men.
33. Stuart and Paine. Gobelinks.
34. Tomlinson. Three Colonial Boys.
35. Valdes. The Fourth Estate.

36. Walford. Cousins.
37. Walton and Flint. Powers That Prey.
38. Weyman. Under the Red Robe.
39. Hobbs. Love and the Soul Hunters.
40. Edwards. Barbara's History.

TRAVELING LIBRARY No. 29.

1. Abbott. The Beverleys.
2. Aldrich. Prudence Palfrey.
3. Asbjornsen. Fairy Tales From the Far North.
4. Austin. Sense and Sensibility.
5. Bouvet. Little Marjorie's Love Story.
6. Brooks. Century Book.
7. Bryant. Odyssey, of Homer.
8. Burroughs. Locusts and Wild Honey.
9. Chamberlin. John Brown.
10. Catherwood. Days of Jeanne D'Arc.
11. Cooke. Surrey of Eagle's Nest.
12. Flynt. Tramping With Tramps.
13. Fowler. Concerning Isabel Carnaby.
14. Garrison. Good-Night Poetry.
15. Green. Squibb and His Friends.
16. Hadley. Education of the American Citizen.
17. Harrison. Greece.
18. Hoffman. Magic at Home.
19. Holmes. Lena Rivers.
20. Howells. Christmas Every Day.
21. Jamieson. Lady Jane.
22. Kingsley. Hereward.
23. Lillie. Nan.
24. Long. Ways of Wood Folk.
25. Lummis. The Awakening of a Nation.
26. Markham. Colonial Days.
27. McCook. Tenants of an Old Farm.
28. Mitchell. Far in the Forest.
29. Muhlbach. Queen Hortense.
30. Muller. My Biography.
31. Phelps. Gates Ajar.
32. Pool. The Meloon Farm.
33. Rogers. Sweethearts and Wives.
34. Slocum. Sailing Alone Around the World.
35. Smith. Colonel Carter of Cartersville.
37. Stockton. A Bicycle of Cathay.
38. Thwaites. Down Historic Waterways.
39. Tourgee. Fool's Errand.

TRAVELING LIBRARY No. 30.

1. Altsheier. In Hostile Red.
2. Blackmore. 'Maid of Skee.
3. Barrie. Little Minister.
4. Baylor. Juan and Juanita.
5. Brady. For the Freedom of the Sea.
6. Byrn. Invention in the Nineteenth Century.
7. Chittendon. Yellowstone National Park.
8. Church. Carthage.
9. Cox. Brownies at Home.
10. Crockett. Red Axe.
11. Dickens. David Copperfield.
12. Dorr. In Kings' Houses.
13. French. Junior Cup.
14. Gilman. James Monroe.
15. Glasgow. Voice of the People.
16. Green. Behind Closed Doors.
17. Hale. Stories of Discovery.
18. Hamblen. On Many Seas.
19. Hardy. Hall of Shells.
20. Hently. Lyra Herocla.
21. Holland. Everyday Topics.
22. Hurl. Raphael.
23. Inman. Old Santa Fe Trail.
24. Jackson. Denise and Ned. Toodles.
25. Lee. Four for a Fortune.
26. Lillie. Rolf House.
27. Lyall. Donovan.
28. MacLaren. Young Barbarians.
29. Milman. Little Ladies.
30. Morris. Historical Tales, French.
31. Parker. Trail of the Sword.
32. Ragozin. Siegfried and Beowulf.
33. Russell. Two Captains.
34. Seawell. Little Jarvis.
35. Scudder. Everyday Butterflies.
36. Smith. Their Canoe Trip.
37. Stockton. Story of Viteau.
38. Wharton. Crucial Instances.

TRAVELING LIBRARY No. 31.

1. Abbott. William the Conqueror.
2. Agassiz. Life and Correspondence.
3. Alden. Adventures of Jimmy Brown.
4. Barrie. Window in Thrums.
5. Bird. Unbeaten Tracks in Japan.
6. Bolton. Famous Givers and Their Gifts.
7. Braddon. Infidel.
8. Church. Stories of the Magicians.
9. Coolidge. Cross Patch.
10. Dooley. Mr. Dooley's Philosophy.

11. Eggleston. Last of the Flatboats.
12. Francis. Cheerful Cats.
13. Hale. Stories of Adventures.
14. Harland. Dr. Dale.
15. Holland. Everyday Topics.
16. Howard. The Weaver's Heart's Dearest.
17. Morse. Japanese Homes.
18. Jacobs. Skipper's Wooling.
19. Lee. Quaker Girl of Nantucket.
20. Long. Republican Party.
21. Melville. Kate Coventry.
22. Meredith. Lucile.
23. Morfill. Russia.
24. Munro. John Splendid.
25. Nichols. Norway Summer.
26. Otis. With Warren at Bunker Hill.
27. Page. Burial of the Guns.
28. Perry. Flock of Girls.
29. Pratt. Cortez and the Montezuma.
30. Richards. Five Minute Stories.
31. Stearns. Chris and the Wonderful Lamp.
32. Stoddard. Sword Maker's Son.
33. Strong. All the Year Round, Spring.
34. Stuart. Sonny, a Christmas Guest.
35. Towle. Voyages and Adventures.
36. Van Anderson. Story of Teddy.
37. Warner. A Hunting of the Deer.
38. White. Lee.
39. Yonge. Young Folks' History of England.
20. Jefferson. Autobiography of Joseph Jefferson.
21. Kirby. World by the Fireside.
22. Mahaffy. Alexander's Empire.
23. Mitchell. Hugh Wynne.
24. Mitchell. Amos Judd.
25. Otis. Life of Paul Jones.
26. Parker. Battle of the Strong.
27. Parton. Captains of Industry.
28. Plympton. Robin's Recruit.
29. Read. On the Suwanee River.
30. Saunders. Beautiful Joe.
31. Shelton. Last of Three Soldiers.
32. Stevenson. Soldier of Virginia.
33. Stoddard. Among the Lakes.
34. Swett. Lollipop's Vacation.
35. Tauphoenus. Quits.
36. Thanet. Heart of Toil.
37. Tourgee. Hot Ploughshares.
38. Warner. Our Italy.
39. Wiggim. Penelope's Progress.
40. Stockton. The Girl From Cobhurst.

TRAVELING LIBRARY No. 33.

TRAVELING LIBRARY No. 32.

1. Alden. Moral Pirates.
2. Allen. Flashlights on Nature.
3. Austin. Betty Alden.
4. Brooks. Under the Allied Flags.
5. Buchanan. Master of the Mine.
6. Bullen. Log of a Sea Wolf.
7. Burnham. Next Door.
8. Castle. Bath Comedy.
9. Davis. Stories for Boys.
10. Dellenbaugh. North Americans of Yesterday.
11. Du Chailly. World of the Great Forest.
12. Eggleston. Strange Stories From History.
13. Farrar. Eric.
14. Farrington. Tales of King Arthur.
15. Field. Sharps and Flats.
16. Frothingham. First Violin.
17. Grant. Jack in the Bush.
18. Hamblen. Tom Benton's Luck.
19. Hillis. Investment of Influence.
1. Aguilar. Mother's Recompense.
2. Baring-Gould. Germany.
3. Barrie. Tommy and Grizel.
4. Bartlett. Facts About the Government of My Country.
5. Bronte. Professor.
6. Burnett. Two Little Pilgrims Progress.
7. Charles. Draytons and the Davenants.
8. Beaconsfield. Coningsby.
9. Clement. Angels in Art.
10. Crane. Little Regiment.
11. Crockett. Kit Kennedy.
12. Davis. Our English Cousins.
13. Elliott. Jerry.
14. Flint. Marching With Gomes.
15. George, Jr. Life of Henry George.
16. Greely. Men of Achievement.
17. Greene. Riverpark Rebellion.
18. Guerber. Story of the Thirteen Colonies.
19. Hawthorne. Wonder Book.
20. Hugo. Notre Dame.
21. Jameson. Toinette's Philip.
22. Kelly. Short Stories of Our Shy Neighbors.
23. Kester. Manager of the B. and A.
24. London. Son of the Wolf.
25. Matthews. Familiar Features of the Roadside.
26. Otis. Tim and Tip.
27. Quiller-Couch. Delectable Duchy.

28. Richards. Toto's Merry Winter.
29. Rideing. Boys in the Mountains.
30. Robinson. Sam Lovel's Boy.
31. Sanborn. Abandoning an Adopted Farm.
32. Tracy. Psychology of Childhood.
33. Trowbridge. Fast Friends.
34. Walpole. Little Arthur's History of Greece.
35. White. Money and Banking.
36. Whitney. We Girls.
37. Weyman. Man in Black.
38. Woolson. Anne.
39. Zangwill. Children of the Ghetto.
40. Fuller. The Golden Hope.

TRAVELING LIBRARY No. 34.

1. Abbott. Kit Carson.
2. Aldrich. From Ponkapog to Pesth.
3. Alexander. Barbara.
4. Biglow. Children of the Nations.
5. Brereton. In the King's Service.
6. Chambers. Conspirators.
7. Colquhoun. Russia Against India.
8. Crawford. Don Orsino.
9. Davis. Three Gringos in Venezuela.
10. Dumas. Count of Monte Cristo.
11. Ford. The Many Sided Franklin.
12. Frederic. Seth's Brother's Wife.
13. Hale. In His Name.
14. Holmes. The Professor at the Breakfast Table.
15. Hunt. Bits of Travel.
16. Janvier. Color Studies.
17. Jewett. Play Days.
18. Kingsley. Hypatia.
19. Lang. Sleeping Beauty in the Woods.
20. Lebon. Modern France.
21. Lee. Pillar of Salt.
22. Macomber. Stories of 'Great Inventors.
23. Matthews. Family Tree.
24. McCutcheon. Graustark.
25. Montgomery. Historic Ballads.
26. Morris. Napoleon.
27. Otis. When We Destroyed the Gaspee.
28. Phelps. Gypsy Breynton.
29. Scott. Marmion.
30. Stoddard. South Sea Idyls.
31. Thackeray. Vauty Fair.
32. Trowbridge. Physical Science at Home.
33. Van Dyke. Fisherman's Luck.
34. Vincent. Plant World.
35. White. Real Issue.

36. Wilkinson. Strength of the Hills.
37. Weaselhoeft. Old Hough, The Miser.
38. Wykoff. Workers, East.

TRAVELING LIBRARY No. 35.

1. Barlow. Irish Idylls.
2. Brooks. First Across the Continent.
3. Burnett. Sara Crew.
4. Butterworth. Little Sky High Below Stairs.
5. Butterworth. Zig-Zag Journeys in Northern Lands.
6. Corelli. Barabbas.
7. Craddock. Story of Keedon Bluffs.
8. Crawford. In the Palace of the King.
9. Crockett. Gray Man.
10. Dodge. Land of Pluck.
11. Dunbar. Love of Landry.
12. Field. Holy Cross.
13. Ford. Wanted, A Matchmaker.
14. Gray. Nature's Miracles.
15. Hall. Ethan Allen.
16. Herrick. Real World.
17. Hopkins. Experimental Science.
18. Howells. Annie Kilburn.
19. Hughes. Dozen From Lakerim.
20. Inman. Great Salt Lake Trail.
21. James. Daisy Miller.
22. Lummis. Man Who Married the Moon.
23. MacDonald. Rough Shaking.
24. Percy. Boy's Percy.
25. Perry. Four American Pioneers.
26. Peterson. Potter and the Clay.
27. Stowe. Dred.
28. Strickland. Ancient History.
29. Stuart. Carlotta's Intended.
30. Trine. In Tune With the Infinite.
31. Tucker. Child's Dream of a Star.
32. Twain. Adventures of Huckleberry Finn.
33. Ward. David Grieve.
34. Whitney. Awakening of Mary Fenwick.
35. Winslow. Concerning Cats.
36. Winthrop. Canoe and Saddle.
37. Woolson. East Angels.
38. Yonge. Young Folks' History of France.
39. Yonge. Little Duke.
40. Tilton. The Golden Greyhound.

TRAVELING LIBRARY No. 36.

1. Anderson. Spain and Portugal.
2. Besant. Lady of Lynn.
3. Bolton. Famous Voyagers.

4. Burroughs. Birds and Poets.
5. Carlyle. Heroes and Hero Worship.
6. Coolidge. Just Sixteen.
7. Crockett. Stickit' Minister.
8. Douglas. China.
9. Grahame. Pagan Papers.
10. Grinnell. Blackfoot Lodge Tales.
11. Harland. Cardinal's Snuff-Box.
12. Hornbrook. Camp and Trail.
13. Hornung. Raffles.
14. Ingersoll. Wild Neighbors.
15. Kingston. In Eastern Seas.
16. Latimer. Last Year of the XIX Century.
17. Leighton. Olaf the Glorious.
18. Maarten's. My Lady Nobody.
19. MacGrath. Puppet Crown.
20. McConnell. Evolution of Immortality.
21. Mitchell. Prince Littleboy.
22. Morris. Historical Tales, Spanish.
23. Otis. Silent Pete.
24. Page. Old Gentleman of the Black Stock.
25. Pratt. Stories of American Pioneers.
26. Quiller-Couch. Noughts and Crosses.
27. Raymond. Mixed Pickles.
28. Reade. Never Too Late to Mend.
29. Roosevelt. Ranch Life and the Hunting Trail.
30. Saint Pierre. Paul and Virginia.
31. Sommersville. Sands of Sahara.
32. Strylenski. Memoirs of the Countess Potocka.
33. Sweet. Mate of the Mary Ann.
34. Tauphoeus. Initials.
35. Thompson. Rosalynde's Lovers.
36. Voynich. Jack Raymond.
37. Warner. Little Journey in the World.
38. Wesselhoeft. Flipwing the Spy.
39. King. A Knight of Columbia.
40. Pidgin. Blennerhassett.
41. Ward. History of David Grieve.
42. Blackmore. Lorna Doone.
43. Hough. The Law of the Land.
44. Goodrich. Balance of Power.
8. Dickens. Christmas Stories.
9. Douglas. Sherburne House.
10. Fiske. Destiny of Man.
11. Fox, Jr. Blue Grass and Rhododendron.
12. Frazer. Perseverance Island.
13. Gale. Korean Sketches.
14. Greene. Leavenworth Case.
15. Goldsmith. Vicar of Wakefield.
16. Gordon. Englishman's Haven.
17. Hale. James Russell Lowell and His Friends.
18. Hayes. Cast Away in the Cold.
19. Ingersoll. Book of the Ocean.
20. King. War Time Wooling.
21. Massou. Medieval France.
22. Miller. Four Handed Folk.
23. Miller. Nimpo's Troubles.
24. Moulton. Bed-Time Stories.
25. — Napoleon and His Marshals.
26. Nesbit. The Would-Be-Goods.
27. Ober. Knockabout Club in the Antilles.
28. Pratt. American History Stories.
29. Prescott. Conquest of Mexico, Vol. I.
30. Prescott. Conquest of Mexico, Vol. II.
31. Prescott. Conquest of Mexico, Vol. III.
32. Proctor. Expanse of the Heavens.
33. Ralph. An American With Lord Roberts.
34. Scott. Rob Roy.
35. Stevenson. Black Arrow.
36. Tarkington. Monsieur Beaucaire.
37. Wallace. The Fair God.
38. Wesselhoeft. Sparrow the Tramp.
39. Lorimer. Letters of a Self-Made Merchant to His Son.
40. Churchill. The Crossing.

TRAVELING LIBRARY No. 38.

1. Barr. Daughter of Fife.
2. Bashford. Nature Stories.
3. Catherwood. Lady of Fort St. John.
4. Coffin. Winning His Way.
5. Cooke. Steadfast.
6. Craddock. Story of Old Fort London.
7. Custis. Howadjil in Syria.
8. Diaz. Polly Cologne.
9. Earle. Child Life in Colonial Days.
10. Frost. Knights of the Round Table.
11. Gibbs. In Search of Mademoiselle.
12. Hewett. New Canterbury Tales.
13. Higginson. Java the Pearl of the East.

— TRAVELING LIBRARY No. 37.

1. Black. The Four Macnicols.
2. Buchanan. Shadow of the Sword.
3. Bynner. Begum's Daughter.
4. Castle. Young April.
5. Catlin. Marjory and Her Neighbors.
6. Cox. Brownies Abroad.
7. Church. Stories from the Greek Tragedians.

14. Hobbs. School for Saints.
15. Holcombe. The Real Chinaman.
16. Holmes. English Orphans.
17. Johnston. Little Colonel's House Party.
18. Johnston. Chemistry of Common Life.
19. King. Between the Lines.
20. Lawless. Ireland.
21. Lummis. Tramp Across the Continent.
22. MacDonald. Princess and Curdie.
23. Merriman. Birds of Village and Field.
24. Mitchell. Beveries of a Bachelor.
25. Muhlbach. Daughter of an Empress.
26. Otis. Toby Tyler.
27. Phillips. War of Greek Independence.
28. Plympton. Dear Daughter Dorothy.
29. Pratt. Stories of Australia.
30. Scannell. Jean Noel.
31. Shaler. Story of Our Continent.
32. Tuckey. Joan of Arc.
33. Thanet. Book of True Lovers.
34. Trowbridge. The Prize Cup.
35. Tynan. The Handsome Brandons.
36. Verne. Hector Servadas.
37. Whitney. Leslie Goldthwaite.
38. Wotton. Uncle Tom, the Burglar.
39. Wright. Children's Stories in English Literature.
40. Roberts. The Horse.
41. Howells. Questionable Shapes.
42. Phelps. Avery.
43. Schafer. Pacific Northwest.
44. Stevenson. Cadets of Gascony.
45. Stockton. Stories, Vol. I.
14. Frost. Snuff and Nonsense.
15. Glyn. Visits of Elizabeth.
16. Hornaday. Two Years in the Jungle.
17. Hugo. Tollers of the Sea.
18. Jordan. Book of Knight and Barabara.
19. Kean. Among the Holy Places.
20. Kingsley. Madam How and Lady Why.
21. Lover. Handy Andy.
22. MacDonald. Robert Falconer.
23. Mitchell. Dream Life.
24. Muloch. Brave Lady.
25. Munro. Shoes of Fortune.
26. Pendleton. In the Wire Grass.
27. Rose. Tin Owl Stories.
28. Runkle. Helmet of Navarre.
29. Scott. Lay of the Last Minstrel.
30. Scudder. Boston Town.
31. Stoddard. Talking Leaves.
32. Sullivan. Tenement Tales of New York.
33. Sutphen. The Nineteenth Hole.
34. Thompson. King of Honey Island.
35. Townsend. Days Like These.
36. Warman. Story of the Railroad.
37. Warner. In the Levant.
38. Wilkins. A New England Nun.
39. Wood. Homes Without Hands.

TRAVELING LIBRARY No. 40.

TRAVELING LIBRARY No. 39.

1. Abbott. Rights of Man.
2. Altsheier. Herald of the West.
3. Ballou. Due West.
4. Baldwin. Conquest of the Old Northwest.
5. Barbour. The Land of Joy.
6. Barr. Remember the Alamo.
7. Baskett. Story of the Fishes.
8. Beaulieu. Awakening of the East.
9. Besant. Rebel Queen.
10. Brooks. With Lawton and Roberts.
11. Burnham. Doctor Latimer.
12. Bynner. Zachary Phipps.
13. Candee. An Oklahoma Romance.
14. Catherwood. Mackinac and Lake Stories.
15. Church. Stories From Livy.
16. Churchill. Richard Carvel.
17. Dole. Omar the Tent Maker.
18. Dana. To Cuba and Back.
19. Ewing. Story of a Short Life.
20. Field. Sharps and Flats.
21. Garland. Main Traveled Roads.
22. Guerber. Empress of France.
23. Hapgood. Abraham Lincoln.
1. Abbott. Alexander the Great.
2. Anderson. Improvisatore.
3. Bain. Tales From Tolstol.
4. Blanchan. Birds That Hunt and Are Hunted.
5. Brooks. A Son of the Revolution.
6. Bulwer. Rienzi.
7. Butterworth. In the Days of Jefferson.
8. Carleton. Willy Reilly.
9. Chester. Chats With Girls on Self Culture.
10. Clark. How Dexter Paid His Way.
11. Croly. Tarry Thou Till I Come.
12. Edgar. War of the Roses.
13. Ewing. A Flatiron for a Farthing.

24. Hichens. The Garden of Allah.
25. Hill. Fighting a Fire.
26. Hope. Tristram of Blent.
27. Howells. A Pair of Patent Lovers.
28. Hurl. Rembrant.
29. Johnson. Where Was the Little White Dog.
30. Laddie. Miss Toosey's Mission.
31. Long. Wilderness Ways.
32. Miller. Little Folks in Feather and Fur.
33. Pansy. Mag and Margaret.
34. Pratt. American History Stories.
35. Ray. Half a Dozen Girls.
36. Roberts. Forty-one Years in India.
37. Roosevelt. Hunting Trips of a Ranchman.
38. Scott. The Talsman.
39. Slosson. Fishin' Jimmy.
40. Taylor. Cofler of Nimes.
41. Thomas. The American Negro.
42. Trowbridge. The Young Surveyor.
43. Twain. A Yankee at King Arthur's Court.
44. Verne. Voyage Around the World.
45. Warman. Short Rails.
27. Monroe. Canoe-Mates.
28. Ober. Knockabout Club in the Spanish Main.
29. Orzeska. Argonauts.
30. Roosevelt. Winning the West.
31. Seaton-Thompson. Lives of the Hunted.
32. Simms. Guy Rivers.
33. Skinner. Myths and Legends of Our Own Land.
34. Stoddard. Jack Morgan.
35. Valle. Orcutt Girls.
36. Watson. Boston Tea Party.
37. Whympier. In the Great Andes.
38. Yan' Phon Lee. When I Was a Boy in China.
39. Zollinger. Widow O'Calligan's Boys.
40. Morris. Aladdin O'Brien.
41. Bacheller. Darrell of Blessed Isles.
42. Runkle. Helmet of Navarre.
43. Wister. The Virginian.
44. Eggleston. Evelyn Byrd.
45. Von Hutton. Violet.

TRAVELING LIBRARY No. 41.

1. Abbott. Prison Life in the South.
2. Baum. Mother Goose in Prose.
3. Black. Miss Jerry.
4. Cable. The Cavalier.
5. DeKoven. By the Waters of Babylon.
6. Deland. John Ward. Preacher.
7. Diaz. Jimmy Johns.
8. Dumas. Three Guardsmen.
9. Field. Yesterdays With Authors.
10. Gray. Nature's Miracles.
11. Harland. Alone.
12. Herford. Overheard in a Garden.
13. Herrick. The Earth in Past Ages.
14. Hodgkin. Theodoric.
15. Holder. Strange Company.
16. Holland. Katrina.
17. Hunt. Saxe Holm's Stories.
18. James. Sacred Fount.
19. Lever. Charles O'Malley.
20. Lummis. Gold Fish of Granchimu.
21. Matthews. New Born Cuba.
22. McLaws. When the Land Was Young.
23. Mitchell. Pines of Lory.
24. Molesworth. Tell Me a Story, Her Baby.
25. Morris. Historic Tales, Roman.
26. Mowry. Marcus Whitman.
1. Atherton. Aristocrats.
2. Bell. Little Sister to the Wilderness.
3. Besant. Orange Girl.
4. Black. White Wings.
5. Bolles. From Blomidon to Smoky.
6. Bronte. Shirley.
7. Brooks. Historic Americans.
8. Burnham. Dearly Bought.
9. Butterworth. Zigzag Journeys in Classic Lands.
10. Chambers. The Red Republic.
11. Coe. Modern Europe.
12. Drummond. Monkey That Would Not Kill.
13. Eggleston. Faith Doctor.
14. Ewing. Jackanapes.
15. Field. Second Book of Tales.
16. Gibson. My Studio Neighbors.
17. Grant. Our Common Birds and How to Know them.
18. Grant. Reflections of a Married Man.
19. Holder. Louis Agassiz.
20. Hunt. "H. H." Nelly's Silver Mine.
21. Jacobs. Many Cargoes.
22. Johnson. The Hero of Manila.
23. King. Kitty's Conquest.
24. Lang. The Nursery Rhyme Book.
25. Leonard. The Candle and the Cat.
26. Mable. Norse Stories.
27. Millet. Expedition to the Philippines.

28. Muloch. John Halifax.
29. Ouida. Nurnberg Stove.
30. Nansen. Farthest North.
31. Norris. McTeague.
32. Pemberton. The Little Huguenot.
33. Rosebery. Napoleon.
34. Saint Amand. Court of the Second Empire.
35. Seawell. Loves of the Lady Arabella.
36. Stoddard. On the Old Frontier.
37. Trowbridge. Jack Hazard and His Fortune.
38. English at the North Pole.
39. Wilson. General Grant.
40. McCutcheon. Castle Cranecrow.

TRAVELING LIBRARY No. 43.

1. Anderson. Stories and Tales.
2. Brooks. Tales of the Maine Coast.
3. Bullen. Idylls of the Sea.
4. Crane. Whilomville Stories.
5. Crawford. Sant' Illario.
6. Crawford. Constantinople.
7. Darwin. Journal of a Voyage Round the World.
8. Eggleston. Montezuma.
9. Evans. We and the World.
10. Foque. Undine.
11. Garland. Boy Life on the Prairie.
12. Goss. The Redemption of David Corson.
13. Greenway. Appie Pie.
14. Griswold. Personal Sketches of Recent Authors.
15. Hale. Mrs. Merriam's Scholars.
16. Hawthorne. True Stories.
17. Howard. Mosquitoes.
18. Howells. The Rise of Silas Lapham.
19. Karageorgevitch. Enchanted India.
20. Kingsley. Stephen, a Soldier of the Cross.
21. Knox. Robert Fulton.
22. Lane-Poole. Moors in Spain.
23. Lumholts. Among the Canibals.
24. Martin. Home Life on an Ostrich Farm.
25. Melville. Omoo.
26. Merejkowski. The Death of the Gods.
27. Meurice and Latimer. Love Letters of Victor Hugo.
28. Moore. Pilgrims and Puritans.
29. Muhlbach. Frederick and His Court.
30. O'Reil. Her Royal Highness, Woman.

31. Philpotts. The Good Red Earth.
32. Richardson. Wonders of the Yellowstone.
33. Ruskin. The King of the Golden River.
34. Sanborn. A Truthful Woman in Southern California.
35. Sanderson. Cornell Stories.
36. Sidney. Five Little Peppers Grown Up.
37. Timlow. What Came to Winnifred.
38. Whitney. Hawaiian America.
39. Winthrop. John Brent.
40. Anon. Court Royal.

TRAVELING LIBRARY No. 44.

1. Austen. Pride and Prejudice.
2. Blanchard. Two Girls.
3. Carroll. Around the World.
4. Catherwood. Heroes of the Middle West.
5. Chamisso. Peter Schlemihl.
6. Collins. Woman in White.
7. Connor. Sky Pilot.
8. Drake. Making of the Ohio Valley States.
9. Gerard. The Supreme Crime.
10. Hamblen. Story of a Yankee Boy.
11. Hapgood. Daniel Webster.
12. Hearn. Chita.
13. Holcombe. The Real Chinese Question.
14. Holden. Family of the Sun.
15. Hole. Little Tour in America.
16. Holmes. Homestead on the Hillside.
17. Holland. Arthur Bonnicastle.
18. Hunt. "H. H." Bits of Travel at Home.
19. Hutton. A Boy I Knew, etc.
20. Ingraham. Prince of the House of David.
21. Johannot. Glimpses of the Animate World.
22. Kingsley. Greek Heroes.
23. Larned. Rembrandt.
24. Leighton. Pilots of Pomona.
25. Llyod. Stringtown on the Pike.
26. Madden. Stephen.
27. Marlitt. Gold Elsie.
28. Noel. Bus.
29. Pratt. Stories of England.
30. Rolfe. Macaulay's Lays of Ancient Rome.
31. Sidney. Five Little Peppers.
32. Spearman. Held for Orders.
33. Starr. American Indians.
34. Stowe. Little Pussy Willow.

35. Towle. Heroes and Martyrs of Invention.
36. Walton. Angel's Christmas.
37. Wilkins. The Love of an Uncrowned Queen, Vol. II.
38. Wright. Children's Stories in English Literature.
39. Zenker. Anarchism.
40. McNaughton. A Lame Dog's Diary.

TRAVELING LIBRARY No. 45.

1. Adams. The Kidnapped Millionaire.
2. Allen. Common Sense Science.
3. Bremer. Neighbors.
4. Brown. The Lonesomest Doll.
5. Brooks. In Defense of the Flag.
6. Cheever. Madame Angora.
7. Conway. Called Back.
8. Cooper. Red Rover.
9. Diaz. Cat's Arabian Nights.
10. Dix. The Making of Christopher Ferringham.
11. Eggleston. Southern Soldier Stories.
12. Field. Little Book of Profitable Tales.
13. Gilman. Discovery and Exploration of America.
14. Goldsmith. Vicar of Wakefield.
15. Haeckel. The Riddle of the Universe.
16. Harland. A Gallant Fight.
17. Herford. Artful Antics.
18. Jewett. The Country Doctor.
19. Johnson. Exploits of Miles Standish.
20. Johnson. Isle of the Shamrock.
21. Keyson. In Bird Land.
22. Marryat. Masterman Ready.
23. Moore. The Jessamy Bride.
24. ———. Martyrdom of an Empress.
25. Otis. At the Siege of Havana.
26. Ragozin. Frithjof and Roland.
27. Sanborn. Adopting an Abandoned Farm.
28. Schurz. Abraham Lincoln.
29. Seroo. The Land of Cockayne.
30. Sidney. What the Seven Did.
31. ———. Solitary Summer.
32. Stevenson. Treasure Island.
33. Story. British Empire, Vol. I.
34. Thompson. Boys Book of Sports.
35. Turgenev. A Sportsman's Sketches.
36. Twain. Innocents Abroad.
37. Warner. Saunterings.
38. Whitmarsh. The World's Rough Hand.
39. Wilkins. A Humble Romance.
40. Jacobs. At Sunwich Port.

TRAVELING LIBRARY No. 46.

1. Allen. The Reign of Law.
2. Arnold. Light of Asia.
3. Arthur. Ten Nights in a Bar Room.
4. Besant. Story of King Alfred.
5. Bird. Joseph, the Dreamer.
6. Bassey. Round the World in the Sunbeam.
7. Butterworth. Lost in Nicaragua.
8. Chambers. Cardigan.
9. Craddock. Down the Ravine.
10. Daskam. Smith College Stories.
11. Ewing. Mrs. Overthrew, etc.
12. Hayes. Princess Idleways.
13. Hewlett. Richard Yea and Nay.
14. Holden. Charles Darwin.
15. Hugesssen. Forest Fairy.
16. Jokai. Hungarian Nabob.
17. Kirkland. Six Little Cooks.
18. Lefevre. Wall Street Stories.
19. Longfellow. Evangeline.
20. Malory. Boys' King Arthur.
21. Muir. Our National Parks.
22. Munroe. Raft Mates.
23. Pratt. Lincoln in Story.
24. Robinson. Improvement of Towns and Cities.
25. Roosevelt. Winning the West.
26. Saint Amand. Court of the Empress Josephine.
27. Sharp. Wymys.
28. Smith. Gondola Days.
29. Stoddard. The White Cave.
30. Story. British Empire, Vol. II.
31. Stuart. Holly and Pizen.
32. Tomlinson. Washington's Young Aides.
33. Trumbull. Mrs. Content Craddock.
34. Tucker. Monroe Doctrine.
35. Watanna. A Japanese Nightingale.
36. Weed. Seed Travelers.
37. Whitney. Other Girls.
38. Wilson. St. Elmo.
39. Yonge. Dove in the Eagle's Nest.
40. Nesbit. The Red House.
41. Chase. Boyhood of Famous Americans.
42. Pratt-Chadwick. Jack the Giant Killer.

TRAVELING LIBRARY No. 47.

1. Abbott. Queen Elizabeth.
2. Adney. Klondyke Stampede.
3. Austin. A Nameless Nobleman.
4. Bamford. Second Year Lookabout Club.
5. Bradford. Age of Faith.

6. Brady. Tales of the Telegraph.
7. Bronte. Jane Eyre.
8. Brooks. The American Sailor.
9. Burnett. The Making of a Marchioness.
10. Butterworth. Knight of Liberty.
11. Catherwood. Spanish Peggy.
12. Church. Stories From Homer.
13. Connor. Black Rock.
14. Coolidge. Round Dozen.
15. Cotes. A Social Deputare.
16. Field. The Love Affairs of a Bibliomaniac.
17. Fowler. The Farringdons.
18. Fraser. Mooswa.
19. Frost. Fairies and Folk of Ireland.
20. Garland. Eagle's Heart.
21. Greenway. Marigold Garden.
22. Greene. Vesty of the Basins.
23. Guerber. Story of the English.
24. Hale. Stories of War.
25. Harte. Luck of Roaring Camp.
26. Hobson. War in South Africa.
27. Knox. The Land of the Kangaroo.
28. Lord. Birds of Oregon and Washington.
29. Morris. Historical Tales, English.
30. O'Rell. John Bull.
31. Otis. With the Swamp Fox.
32. Page. Among the Camps.
33. Parker. Two Boys in the Blue Ridge.
34. Pldgin. Blennerhassett.
35. Poe. Gold Bug.
36. Roosevelt. Wilderness Hunter.
37. Scudder. Bodley's Telling Stories.
38. Spofford. Children of the Valley.
39. Stratton. Cables and Cobwebs.
40. Ward. Marcella.
15. Hobbs. Serious wooing.
16. Hugo. By the Order of the King.
17. James. Alaskan.
18. Kirk. Dorothy Deane.
19. Knox. Travels of Marco Polo.
20. Lanier. Bob.
21. Lowell. Jason's Quest.
22. Warden. How They Succeeded.
23. Milan. Little Folk of Many Lands.
24. Muhlbach. Joseph II and His Court.
25. Muloch. A Noble Life.
26. Munroe. Ready Rangers.
27. Plerson. Among the Meadow People.
28. Proudfoot. Child's Christ Tales.
29. Ragasin. Assyria.
30. Reade. Cfoister and Hearth.
31. Roosevelt. Winning the West.
32. Sharp. All the way to Fairyland.
33. Sidney. Polly Pepper.
34. Thackeray. Rose and the Ring.
35. Warner. In the Wilderness.
36. Warner. Wide Wide World.
37. Wiggin. Cathedral Courtship.
38. Wilkins. Pembroke.
39. Wright. Wabeno the Magician.
40. Scott. St. Roman's Well.
41. Balzac. Cousin Bette.
42. Caine. The Christian.
43. Churchill. The Celebrity.

TRAVELING LIBRARY No. 49.

TRAVELING LIBRARY No. 48.

1. Austen. Mansfield Park.
2. Barbour. Half-Back.
3. Black. Adventures in Thule.
4. Blaisdell. Stories of the Civil War.
5. Brown. Spare Hours.
6. Burroughs. Squirrels and Other Fur Bearers.
7. Corelli. Romance of Two Worlds.
8. Crawford. Zoroaster.
9. Curtis. Potiphar Papers.
10. Diaz. William Henry Letters.
11. Du Chailu. Land of the Long Night.
12. Earle. Sabbath in Puritan New England.
13. Eggleston. The Graysons.
14. Erckman. Waterloo.
15. Frederick. In the Valley.
16. Gaskell. Cranford.
17. Grahame. Dream Days.
18. Grinnell. Pawnee Hero Stories.
19. Hale. Stories of the Sea.
20. Hawthorne. Tanglewood Tales.
21. Hope. Phroso.
22. Howells. Italian Journeys.
23. Hunt. Saxe Holm's Stories.
1. Alden. New Robinson Crusoe.
2. Aldrich. Stillwater Tragedy.
3. Allen. Navy Blue.
4. Austen. Emma.
5. Brady. Colonial Fights and Fights.
6. Brooke-Hunt. Prisoners of the Tower.
7. Butterworth. Wampum Belt.
8. Chipman. An Aerial Runaway.
9. Dickens. Nicholas Nickleby.
10. Fox. Crittenden.
11. Frost. The Wagoner Story Book.
12. Griffs. Romance of Conquest.
13. Harris. Stories of Georgia.
14. Higginson. Cheerful Yesterdays.

24. Hes. Flame, Electricity and the Camera.
25. Michelet. Joan of Arc.
26. Norris. Octopus.
27. Parlos. Young Housekeeper.
28. Peake. The Railroad.
29. Ralph. An Angel in a Web.
30. Remington. Crooked Trails.
31. Roosevelt. Winning the West.
32. Stockton. Clocks of Rondaine.
33. Tolstol. Anna Karenina.
34. Valle. Two and One.
35. Vivian. Abyssinia.
36. Warner. Blacklog Studies.
37. Weeselhoef. Jerry the Blunderer.
38. Winter. A Self-made Countess.
39. Wister. Lin McLean.
40. Gaboriau. Widow Le Rouge.
31. Rawlinson. Ancient Egypt.
32. Richards. Geoffrey Strong.
33. Richardson. Stories From Old English Poetry.
34. Short. John Inglesant.
35. ——— Tribulations of a Princess.
36. Valentine. Old, Old Fairy Tales.
37. Van der Hoogt. Story of the Boers.
38. Whitney. Odd or Even.
39. Woolson. Jupiter Lights.

TRAVELING LIBRARY No. 50.

1. Badenoch. Romance of the Great World.
2. Barrie. Margaret Ogilvy.
3. Bates. Naturalist on the River Amazon.
4. Bouvet. Sweet William.
5. Brooks. Story of the American Indian.
6. Burroughs. Signs and Seasons.
7. Butterworth. In the Days of Audubon.
8. Carey. Barbara Heathcote's Trial.
9. Crawford. Children of a King.
10. Davis. West From a Car Window.
11. Elliot. Silas Marner.
12. Erickmann. Conscript.
13. Fwing. Great Emergency.
14. Goss. In the Navy.
15. Grant. Bachelor's Christmas.
16. Harte. Snowbound at Eagles.
17. Hearn. Gleanings in Buddha Fields.
18. ——— Heroes of the Desert.
19. Holmes. One Hundred Days in Europe.
20. Holland. Marcella of the Quarter.
21. Howells. Suburban Sketches.
22. Hugo. Les Miserables.
23. Jewett. Bunny Stories.
24. Jewett. Tales of New England.
25. Lloyd. Drone and Dreamer.
26. Madison. Memoirs and Letters of Dolly Madison.
27. Mulloch. Ogilvies.
28. No. 5. Gunner Aboard the Yankee.
29. Obeer. Knockabout Club in the Everglades.
30. Phelps. Trotty Book.

TRAVELING LIBRARY No. 51.

1. Abbott. Life and Literature of the Ancient Hebrews.
2. Bacon. Japanese Girls and Women.
3. Bamford. Look About Club.
4. Brooks. Story of the Nineteenth Century.
5. Champney. Great Grandmother's Girls.
6. Crawford. Ave Rome, Vol. 1.
7. Crockett. Lilac Sunbonnet.
8. Curtis. Prue and I.
9. Davis. Soldiers of Fortune.
10. Drumgoole. Valley Path.
11. Eggleston. Hoosier Schoolboy.
12. Eggleston. Roxr.
13. Elliot. Middlemarch, Vol. 1.
14. Ewing. Daddy Darwin's Dovecote.
15. Goss. Jed.
16. Hough. Dutch Life in Town and Country.
17. Howe. Aaron Burr.
18. Hughes. Lakerim Athletic Club.
19. Johnson. Audry.
20. Kirby. Sea and Its Wonders.
21. Lamb. Adventures of Ulysses.
22. Lee. In the Cheering Up Business.
23. Marlett. Old Ma'amselle's Secret.
24. McCall. Truth Dexter.
25. Melville. Typee, Romance of the South Seas.
26. Miller. Second Book of Birds.
27. Mitchell. Adventures of Francois.
28. Otis. Amateur Fireman.
29. Pansy. Stories and Pictures From the Life of Jesus.
30. Remington. Pony Tracks.
31. Scott. Lady of the Lake.
32. Seawell. Twelve Naval Captains.
33. Seawell. Virginia Cavalier.
34. Stephens. Enemy to the King.
35. Stockton. Buccaneers and Pirates of Our Coast.
36. Twain. Roughing It.
37. Vincent. In and Out of Central America.

38. Elliot. Middlemarch, Vol. II.
39. Altshefer. Before the Dawn.
40. Wright. Aliens.

TRAVELING LIBRARY No. 52.

1. Barr. The Lion's Whelp.
2. Bateman. Zanzibar Tales.
3. Blaisdell. Story of American History.
4. Brooks. Chivalric Days.
5. Catherwood. Story of Tonty.
6. Clarke. Story of Caesar.
7. Costello. Under the Rattlesnake Flag.
8. Church. Two Thousand Years Ago.
9. Crawford. Ave Roma, Vol. II.
10. Darwin. What Darwin Saw.
11. De Amices. Holland and Its People.
12. Fay. Music Study in Germany.
13. Field. The House.
14. Franklin. Autobiography.
15. Gladden. Santa Claus on a Lark.
16. Green. Blind Brother.
17. Hall. Boys of Scrooby.
18. Hawthorne. Scarlet Letter.
19. Holden. Stories of Great Astronomers.
20. Horton. Tempting of Father Anthony.
21. Hugo. Ninety-Three.
22. Ingelow. Off the Skelligs.
23. Johnson. Phaeton Rogers.
24. Jordan. The Strength of Being Clean.
25. Kingsford. The Crusaders.
26. Kingsley. Titus.
27. Kipling. Captains Courageous.
28. Mitchell. Circumstances.
29. Muloch. Little Lame Prince.
30. Ralph. Dixie.
31. Roe. Barriers Burned Away.
32. Russel. Ocean Free Lance.
33. Spofford. Hester Stanley's Friends.
34. Stockton. Squirrel Inn.
35. Taylor. Story of Kennett.
36. Towle. Exploits and Voyages.
37. Verne. Mysterious Island.
38. Webster. Calumet "K."
39. Wyckoff. A Day With Tramps.
40. Green. The Filagree Ball.

TRAVELING LIBRARY No. 53.

1. Baldwin. Old Greek Stories.
2. Barrett. Admiral George Dewey.
3. Barrows. Oregon.
4. Beckford. Vathek, an Eastern Ro-

mance.

5. Brady. Reuben James.
6. Brooks. Great Men's Sons.
7. Burnett. The De Willoughby Claim.
8. Coffin. Redeeming the Republic.
9. Collins. Two Destinies.
10. Craddock. In the Tennessee Mountains.
11. Cummings. The Lamplighter.
12. Daudet. Artists' Wives.
13. Dickens. Old Curiosity Shop.
14. Gannet-Jones. The Faith That Makes Faithful.
15. Hamblen. Yarn of a Bucko Mate.
16. Howells. Their Wedding Journey.
17. Jenks. Galopoff, the Talking Pony.
18. Johnson. Old Times in Middle Georgia.
19. Ludlow. Deborah.
20. Matthews. My Lady Peggy Goes to Town.
21. Miller. Upon the Tree Tops.
22. Muhlbach. Napoleon and Blucher.
23. Page. In Old Virginia.
24. Ralph. Our Great West.
25. Repplier. Point of View.
26. Richards. Narcissa.
27. Saint Amand. Happy Days of the Empress Marie Louise.
28. Scannell. Dulce's Promise.
29. Shaw. Castle Blair.
30. Stephens. Philip Winwood.
31. Stevenson. New Arabian Night.
32. Stoddard. With the Black Prince.
33. Sutherland. Twentieth Century Inventors.
34. Warner. My Winter on the Nile.
35. Watts. Christian Recovery of Spain.
36. White When Molly Was Six.
37. Whitelng. No. 5 John Street.
38. Wilkins. Young Lucretia.
39. Wright. Seaside and Wayside.
40. Wright. Four-Footed Americans.

TRAVELING LIBRARY No. 54.

1. Addison. Lucy Larcom; Life, Letters and Diary.
2. Bacheller. D'ri and I.
3. Barnes. Commodore Bainbridge.
4. Beard. Curious Homes and Their Tenants.
5. Bouvet. Prince Tip-Top.
6. Boyesen. Modern Vikings.
7. Brady. Grip of Honor.
8. Bynner. Agnes Surriage.
9. Collins. Moonstone.

10. Drake. Making of the Great West.
11. Earle. Old Time Gardens.
12. Ewing. Mary's Meadow.
13. Frazer. Outcasts.
14. Greene. Burnham Breakers.
15. Harris. Evening Tales.
16. Holland. Seven Oaks.
17. Johnson. Arrows of the Almighty.
18. Kipling. Soldiers Three.
19. Kirkman. Romance of Gilbert Holmes.
20. Lagerlof. From a Swedish Homestead.
21. Litchfield. Nine Worlds.
22. Meriwether. Tramp Trip.
23. Muloch. Little Sunshine's Holiday.
24. Munroe. With Crockett and Bowie.
25. Norton. Fairy Stories and Classic Tales.
26. Norton. Soldier of the Legion.
27. Otis. With Lafayette at Yorktown.
28. Ouida. Bimbi.
29. Parker. The Lane That Had no Turning.
30. Phillpotts. Children of the Mist.
31. Scott. Kenilworth.
32. Stearns. Sinbad, Smith & Co.
33. Warren. Diary of a Physician.
34. Wells. First Man in the Moon.
35. Wilkins. The Love of an Uncrowned Queen.
36. Williams. The Chemistry of Cooking.
37. Younghusband. South Africa of Today.
38. Zangwill. Without Prejudice.
39. Van Vorst. Philip Longstreth.
40. Watanna. Daughters of Niho.
16. Grant. Unleavened Bread.
17. Harrison. Study of Child Nature.
18. Hawthorne. House of Seven Gables.
19. Hickson. Story of Life in the Seas.
20. Holmes. Over the Teacups.
21. Jewett. Betty Leicester.
22. Kingsley. Paul: A Herald of the Cross.
23. Laing. Conquests of the Seven Hills.
24. Watson. The Mind of the Master.
25. M. E. The Story of Little Jane and Me.
26. Mitchell. About Old Story Tellers.
27. Muhlbach. Empress Josephine.
28. Phillpotts. Children of the Mist.
29. Roosevelt. Winning of the West, Vol. I.
30. Roosevelt. Winning of the West, Vol. II.
31. Saunders. Charles and His Lamb.
32. Scott. Rob Roy.
33. Stockton. The Girl at Cobhurst.
34. Strong. All the Year Round.
35. Smith. The Crisis in China.
36. Tomlinson. In the Hands of the Red Coats.
37. Verne. Tour of the World in Eighty Days.
38. Wyckoff. The Workers, West.
39. Yonge. Little Lucy's Wonderful Globe.
40. Zitkala Sa. Old Indian Legends.

TRAVELING LIBRARY No. 56.

TRAVELING LIBRARY No. 55.

1. Abbott. Elizabeth.
2. Alcott. Life, Letters and Journals.
3. — Arabian Nights.
4. Barnes. David G. Farragut.
5. Barrie. Tommy and Grizel.
6. Bremer. The House.
7. Champney. Witch Winnie.
8. Charles. The Schonberg Cotta Family.
9. — Democracy.
10. Doyle. The White Company.
11. Earle. Customs and Fashions of Old New England.
12. Farrar. Down the West Branch.
13. Garland. Grant.
14. Goss. Jack Alden.
15. Grahame. The Golden Age.
1. Anderson. A Poet's Bazaar.
2. Bacheller. Eben Holden.
3. Barrie. Sentimental Tommy.
4. Black. The Girl Guardsman.
5. Blanchard. A Dear Little Girl.
6. Boyesen. Gunnar.
7. Bullen. The Apostles of the South East.
8. Burnett. The De Willoughby Claim.
9. Cable. Old Creole Days.
10. Carroll. Around the World.
11. Castle. The Bath Comedy.
12. Clarke. Everyday Religion.
13. Dorr. Bermuda.
14. Farrar. Eastward Ho.
15. Farrar. Darkness and Dawn.
16. Fennimore. The Red Men of the Dusk.
17. Frisbee. The Pirate Frog.
18. Glasgow. The Voice of the People.
19. Gordon and Page. Befo' de War.
20. Griffs. Japan.

21. Hobbs. Robert Orange.
22. Halsted. Stories of Indian Children.
23. Jordan. Science Sketches.
24. Kennedy. Horse Shoe Robinson.
25. Le Sage. Gil Blas.
26. Lloyd. Stringtown on the Pike.
27. Mitchell. Dr. North and His Friends.
28. Nordhoff. Politics for Young Americans.
29. Otis. Jenny Wren's Boarding
30. Parton. Famous Americans of Recent Times.
31. Plidgin. Quincy Adams Sawyer.
32. Putnam. Children's Life of Lincoln.
33. Scott. Quentin Durward.
34. Autobiography of a Journalist, Vol. I.
35. Stillman. Autobiography of a Journalist, Vol. II.
36. Scudder. Book of Folk Stories.
37. Tautphoeus. At Odds.
38. Thomas. In Sunshine Land.
39. Ware. Aurelian.
40. McElroy. Julietty.

TRAVELING LIBRARY No. 57.

1. Abbott. Paul Jones.
2. Bell. The Instinct of Step-Fatherhood.
3. Black. Yolande.
4. Bryant. The Iliad of Homer.
5. Bryce. Gladstone.
6. Castle. Consequences.
7. Doyle. Micah Clarke.
8. Drummond. Tropical Africa.
9. Earle. Diary of a Boston School Girl.
10. Elliot. Lauras' Holidays.
11. Elliot. Essays.
12. Fields. Nathaniel Hawthorne.
13. Habberton. Some Boys' Doings.
14. Henty. Under Wellington's Command.
15. Holder. Along the Florida Reef.
16. Holmes. Tempest and Sunshine.
17. Hosmer. The Jews.
18. Jewett. The Tory Lover.
19. Johnnot. How We Live.
20. McMurray. Pioneer History Stories.
21. Meade. Me and My Dolls.
22. Melville. Moby Dick.
23. Meyer. Light on Life's Duties.
24. Morris. Historical Tales, American.
25. Osborne. The Lion's Brood.
26. Phillpotts. Sons of the Morning.

27. Richards. Nautillus.
28. Roosevelt. Hunting the Grisly.
29. Seawell. Midshipman Paulding.
30. Saintine. Piccolia.
31. Scott. Guy Mannerling.
32. Sidney. The Judge's Cave.
33. Slosson. Story-Tell-Lib.
35. Strong. Dear Days.
36. Tophellius. Battle and Rest.
37. Van Dyke. The Ruling Passion.
38. Verne. Twenty Thousand Leagues Under the Sea.
39. Wiggin. Penelope's Irish Experiences.
40. Yonge. Heir of Redclyffe.

TRAVELING LIBRARY No. 58.

1. Anderson. Story of My Life.
2. Bacheller. D'ri and I.
3. Blanchard. A Sweet Little Maid.
4. Burton. Story of Our Country.
5. Carpenter. South America.
6. Chapin. Story of the Rhine Gold.
7. Connor. The Man From Glengarry.
8. Dana. How to Know the Wild Flowers.
9. Collingwood. Life and Letters of Lewis Carroll.
10. Doyle. The Hound of the Baskervilles.
11. Doyle. Captain of the Pole Star.
12. Duncan. An American Girl in London.
13. Dunton. Glimpses of the World.
14. Eggleston. Brant and Red Jacket.
15. Elliot. Poems.
16. Firth. Stories of Greece.
17. Filippini. The Table.
18. Ford. Nature's By-Ways.
19. Fowler. Concerning Isabel Carnaby.
20. Griffs. The Pilgrims.
21. Harding. The City of the Seven Hills.
22. Harrison. The Circle of a Century.
23. Henty. To Herat and Cabul.
24. Hegner. The Young Scientist.
25. Hobos. Robert Orange.
26. Irving. Columbus, Vol. I.
27. Irving. Columbus, Vol. II.
- 27½. Irving. Columbus, Vol. III.
28. Potter. Uncanonized.
29. Richards. Some Day.
30. Riordan. Sunrise Stories.
31. Roosevelt. The Strenuous Life.
32. Sweet. Flying Hill Farm.
33. Twain. Following the Equator.
34. Vande Grift. Little Helpers.
35. Verne. Five Weeks in a Balloon.

36. Whittle. Gospel Pictures.
37. Wilson. Beulah.
38. Winthrop. Cecil Dreeme.
39. Yonge. Caged Lion.
40. Yonge. Rome.

TRAVELING LIBRARY No. 59.

1. Anonymous. Letters Which Never Reached Him.
2. Anonymous. The Bread Winners.
3. Barnes. The Hero of Erie.
4. Bonehill. For the Liberty of Texas.
5. Campbell. The American Girl's Home Book.
6. Camp. Book of College Sport.
7. Carson. Hester Blair.
8. Crawford. Via Crucis.
9. Crockett. Cinderella.
10. Deutsch. Sixteen Years in Siberia.
11. Douglas. Kattie's In the Ranks.
12. Dowden. Browning.
13. Farrow. The Missing Prince.
14. Forrester. Rook's Nest.
15. Garland. The Light of the Star.
16. Garnett. Turkish Life in Town and Country.
17. Harding. Greek Gods and Heroes.
18. Hawthorne. A Country Interlude.
19. Holmes. Autocrat of the Breakfast Table.
20. Hope. Quisante.
21. Johnston. Two Little Knights of Kentucky.
22. Judd. Classic Myths.
23. Kakuzo. The Awakening of Japan.
24. Kellogg. Charlie Bell.
25. Kenyon. Armor Victor.
26. King. A Knight of Columbia.
27. Knox. Traveler in Central Africa.
28. Laurie. Schoolboy Days in Russia.
29. Lewis. Wolfville Nights.
30. London. The Sea Wolf.
31. Lyman. The Trail of the Grand Seigneur.
32. Munn. Uncle Terry.
33. Overton. Anne Carmel.
34. Nevins. Between the Acts.
35. Page. Bred in the Bone.
36. Pemberton. The Garden of Swords.
37. Scott. The Antiquary.
38. Schafer. History of Pacific Northwest.
39. Stimson. King Noanett.
40. Van Zile. With Sword and Crucifix.
3. Andrews. Stories Mother Nature Told.
4. Balch. Bridge of the Gods.
5. Barrie. Little Minister.
6. Blackmore. Lorna Doone.
7. Call. Freedom of Life.
8. Carroll. Alice in Wonderland.
9. Churchill. The Crossing.
10. Clement. Handbook of Modern Japan.
11. Cooper. Last of the Mohicans.
12. Defoe. Robinson Crusoe.
13. Dickens. David Copperfield.
14. Dixon. The Clansman.
15. Doyle. Adventures of Sherlock Holmes.
16. Dye. The Conquest.
17. Haeckel. Riddle of the Universe.
18. Harris. Nights With Uncle Remis.
19. Hawthorne. Wonderbook.
20. Hughes. Tom Brown at Oxford.
21. Jackson. Poetical Works.
22. Keller. Story of My Life.
23. Kingsley. Water Babies.
24. Kipling. Captains Courageous.
25. London. Call of the Wild.
26. Maeterlinck. Life of the Bee.
27. Martin. Emmy Lou.
28. Mitchell. Hugh Wynne.
29. Nicolay. Abraham Lincoln.
30. Parkman. Oregon Trail.
31. Rawson. Twenty Famous Naval Battles.
32. Richards. Captain January.
33. Rils. Making of an American.
34. Riley. Rhymes of Childhood.
35. Roosevelt. American Ideals.
36. Scott. Ivanhoe.
37. Seton. Wild Animals I Have Known.
38. Shakespeare. Merchant of Venice.
39. Shaler. The Neighbor.
40. Tarkington. Gentleman From Indiana.
41. Trine. In Tune With the Infinite.
42. Twain. Innocents Abroad.
43. Twain. Prince and the Pauper.
44. Washington. Up From Slavery.
45. Wiggins. Birds' Xmas Carol.
46. Wister. Virginian.
47. Wright and Coues. Citizen Bird.

TRAVELING LIBRARY No. 61.

1. Abbott. Religious Life in America.
2. Allen and Sachtlaben. Across Asia on a Bicycle.
3. Black. A Princess of Thule.
4. Cable. Bylow Hill.

TRAVELING LIBRARY No. 60.

1. Alcott. Little Men.
2. Alcott. Little Women.

5. Carroll. Alice in Wonderland.
6. Catherwood. The Days of Jeanne of Arc.
7. Cooper. The Pilot.
8. Emerson. Representative Men.
9. Ewing. Lob-Lie-By-the-Fire.
10. Giberne. The Mighty Deep.
11. Gilman. The Life of James Dwight Dana.
12. Glynn. The Visits of Elizabeth.
13. Halsey. American Authors and Their Homes.
14. Hamblen. We Win.
15. Hancock. Physical Training of Women.
16. Hanson. Stories of Old Rome.
17. Hanson. Stories of King Arthur.
18. Hughs. Dickens as an Educator.
19. Lush. The Autocrats.
20. Lytton. Harold.
21. Manning. Judith of the Plains.
22. McCook. Old Farm Faries.
23. Raspe. Surprising Adventures of Baron Munchausen.
24. O'Reil. Her Royal Highness Woman.
25. Ouida. A Dog of Flanders.
26. Parker. A Preacher's Life.
27. Reid. The Boy Hunter.
28. Seaton. The Little Savages.
29. Shoemaker. The Great Siberian Railway.
30. Sienkiewicz. The Knights of the Cross, Vol. I.
31. Sienkiewicz. The Knights of the Cross, Vol. II.
32. Steiner. Tolstoi the Man.
33. Story. Charles Sumner.
34. St. Pierre. Paul and Virginia.
35. Strang. Famous Actress of the Day in America.
36. Topelius. The King's Ring.
37. Waltz. Pa Gladden.
38. Whittier. Snow Bound.
39. Whitton. The Rainbow Chasers.
40. Wormsley. Letters of Madame de Lespinasse.
41. Eddy. Friends and Helpers.
42. Emerson. Nature Addresses and Lectures.
43. Gaboriau. File 113.
44. Gilder. The American Idea.
45. Glentworth. A Twentieth Century Boy.
46. Gordon. Mrs. Clyde.
47. Hanson. Old Greek Stories.
48. Harrison. A Princess of the Hills.
49. Horton. Like Another Helen.
50. Hough. The Mississippi Bubble.
51. Howard. Mosquitoes.
52. Jenks. The Boys' Book of Exploration.
53. Jewett. The Tory Lover.
54. Kingsley. Alton Locke.
55. Kipling. Captains Courageous.
56. Latimer. The Last Years of the Nineteenth Century.
57. Lyall. Donovan.
58. MacManus. Donegal Fairy Stories.
59. Maclaren. Church Folks.
60. Mathews. French Dramatists.
61. Parker. Donovan Pasha.
62. Peacock. Famous American Belles of the Nineteenth Century.
63. Riley. Home Folks.
64. Stanley. Rex's Adventures Among the Olympics.
65. Stone. The Deer Family.
66. Stowe. Queer little People.
67. Thackeray. Quentin Durward.
68. Train. My Life in Many States and Foreign Lands.
69. Ware. Our Noblest Friend. The Horse.
70. Whiting. Kate Field, A Record.
71. Wilson. The Lions of the Lord.

TRAVELING LIBRARY No. 63.

TRAVELING LIBRARY No. 62.

1. Alcott. Proverb Stories.
2. Bacon. By Land and Sky.
3. Ball. Starland.
4. Brown. What Is Worth While.
5. Bulwer. Eugene Aram.
6. Carolus. The Romance of L'Aiglon.
7. Claflin. Brampton Sketches.
8. Crane. Maggie.
9. Doyle. The Green Flag.
10. Alcott. A Garland of Girls.
11. Allen. Cleared for Action.
12. Brady. A Doctor of Philosophy.
13. Caine. The Bondman.
14. Castle. Young April.
15. Clark. God's Puppet.
16. Cockran. Down the Snow Stairs.
17. Crane. George's Mother.
18. Dickenson. From Girlhood to Motherhood.
19. Dix. Deacon Bradbury.
20. Ewing. Jan of the Windmill.
21. Finley. Elsie's Children.
22. Fletcher. Happiness.
23. Gilbert. Stage Reminiscences.
24. Habberton. The Chautauquan.

16. Hale. Mexico.
17. Halsey. Authors of Our Day.
18. Hearn. Two Years in the French West Indies.
19. Hough. Dutch Life in Town and Country.
20. Hugo. Ninety-Three.
21. Johnson. Earning Her Way.
22. Lust. A Tent of Grace.
23. Maeterlinck. The Buried Temple.
24. Phillpotts. Sons of the Morning.
25. Potter. The Citizen in His Relation to the Industrial Situation.
26. Rainsford. The Reasonableness of Faith.
27. Riley. His Pa's Romance.
28. Seawell. The House of Egremont.
29. Seaton. The Wild Animal Play.
30. Shaler. My Neighbor.
31. Sharp. Makers of Music.
32. Smith. Caleb West.
33. Stockton. The Great Stone of Sardis.
34. Taylor. The Study of the Child.
35. Thackeray. The Virginians, Vol. I.
36. Thackeray. The Virginians, Vol. II.
37. Thayer. Turning Points in Successful Careers.
38. Wiggin. Marm Lisa.
39. Wright. The Dream Fox Story Book.
40. Zack. Dunstable Weir.
22. Hurl. Child Life in Art.
23. James. The Two Magics.
24. Kipling and Barlett. The Naulahkau.
25. Lyall. We Two.
26. Lanier. Knightly Legends.
27. Lucas. Animals of the Past.
28. MacLaren. Our Neighbors.
29. Meredith. Lucile.
30. Merriman. The Sowers.
31. Miller. Unto the Hills.
32. Paine. The Arkansas Bear.
33. Anonymous. People of the Whirlpool.
34. Prentiss. Aunt Jane's Hero.
35. Rila. People of the Tenements.
36. Scott. Waverly.
37. Stevenson. Maximilian in Mexico.
38. Thompson. My Winter Garden.
39. Tolstol. Anna Karenin, Vol. I.
40. Tolstol. Anna Karenin, Vol. II.

TRAVELING LIBRARY No. 65.

TRAVELING LIBRARY No. 64.

1. Anim. Adventures of Elizabeth in Rugen.
2. Bangs. The Idiot at Home.
3. Banks. A Child of the Sun.
4. Bouvet. Tales of an Old Chateau.
5. Brady. The Grip of Honor.
6. Burnett. Giovanni and the Other.
7. Calne. The Manxman.
8. Carlyle. Past and Present.
9. Carpenter. John Greenleaf Whittier.
10. Carryl. The Lieutenant Governor.
11. Church. The Story of the Iliad.
12. Daulton. Wings and Stings.
13. Farnham. Life of Francis Parkman.
14. Farquhar. An Evans of Suffolk.
15. Field. Second Book of Tales.
16. Fiske. Through Nature to God.
17. Ford. Horses Nine.
18. Harkins. Little Pilgrimages Among the Women Who Have Written Famous Books.
19. Hawthorne. The Pygmies.
20. Howard. The Garden of Eden.
21. Hugo. Tollers of the Sea.
1. Audubon. John James Audubon.
2. Bangs. Coffee and Repartee.
3. Bigelow. The Children of the Nations.
4. Bolton. Famous Types of Womanhood.
5. Brooks. The Century Book for Young Americans.
6. Butterworth. Zig-Zag Journeys on the Mississippi.
7. Church. Two Thousand Years Ago.
8. Douglas. Nellie Kinnard's Kingdom.
9. Doyle. Sherlock Holmes Stories, Vol. II.
10. Drysdale. Helps for Ambitious Girls.
11. Dwight. Memories of Yale Life and Men.
12. Ellis. Camp Fire and Wigwam.
13. Frederick. The Deserter.
14. Frost. The Wagner Story Book.
15. Gilman. Concerning Children.
16. Hadley. Freedom and Responsibility.
17. Johnston. The Little Colonel's Holiday.
18. Kipling. Soldiers Three.
19. Kingsley. Westward Ho!
20. Knox. Boy Travelers in Great Britain.
21. Litchfield. The Moving Finger Writes.
22. Long. Fowls of the Air.
23. Lyall. Won By Waiting.
24. Merriman. Dross.

25. Moulton. Stories Told by Twilight.
26. Porter. Scottish Chiefs, Vol. I.
27. Porter. Scottish Chiefs, Vol. II.
28. Pratt. Fairyland of Flowers.
29. Pyle. Jack Ballister's Fortune.
30. Redway. The New Basis of Geography.
31. Schafer. History of the Pacific Northwest.
32. Scott. Guy Mannerling.
33. Stephens. A Gentleman Player.
34. Stevenson. Weir of Hermiston.
35. Taylor. Story of Kennett.
36. Thackeray. Roundabout Papers.
37. Weyman. A Gentleman of France.
38. Wiggin. Timothy's Quest.
39. Whitlock. The 13th District.
40. Wheaton. The Russells in Chicago.
32. Nordau. Soap Bubbles.
33. Raymond. Monica the Mesa Maiden.
34. Rils. The Peril and the Preservation of the Home.
35. Scott. Anne of Gierstein.
36. Sidney. Five Little Peppers.
37. Smith. The Other Fellow.
38. Swett. Captain Polly.
39. Thackeray. Henry Esmond.
40. Van Dyke. Little Rivers.

TRAVELING LIBRARY No. 66.

1. Aaron. The Butterfly Hunters in the Caribbees.
2. Bassett. Judith's Garden.
3. Hesant. The Orange Girl.
4. Bell. A Book of Girls.
5. Blanchard. A Girl of '76.
6. Butterworth. Zig-Zag Journeys in Acadia and New France.
7. Calne. The Deemster.
8. Candee. How Women May Earn a Living.
9. Crawford. Zorroaster.
10. Dodge. A New Baby World.
11. Dobson. Fanny Burney.
12. Ellis. Footprints in the Forest.
13. Flynt. The Rise of Ruderick Clowd.
14. Ford. Janice Meredith.
15. Fraser. Thoroughbreds.
16. Hart. How Our Grandfathers Lived.
17. Harben. The Substitute.
18. Hooker. Wayfarers in Italy.
19. Kingsley. The Heroes.
20. Kipling. From Sea to Sea, Vol. I.
21. Kipling. From Sea to Sea, Vol. II.
22. Parton. Captains of Industry.
23. Pierson. Among the Farm-Yard People.
24. Pond. Eccentricities of Genius.
25. Lanier. The Boys' Froissart.
26. Long. School of the Woods.
27. Marvel. Dream Life.
28. Marryatt. Masterman Ready.
29. Maclaren. The Mind of the Master.
30. McMurry. Special Method in History.
31. Nesbit. The Book of Dragons.

TRAVELING LIBRARY No. 67.

1. Barr. In the Midst of Alarms.
2. Bartlett. Joan of Arc.
3. Bignell. Mr. Chupes and Miss Jenny.
4. Bouvet. Bernardo and Laurette.
5. Brady. Hohenzollern.
6. Butterworth. The Treasure Ship.
7. Church. The Story of the Odyssey.
8. De Koven. By the Waters of Babylon.
9. Doyle. A Study in Scarlet.
10. Dodge. Hamilton's Life and Letters, Vol. I.
11. Dodge. Hamilton's Life and Letters, Vol. II.
12. Dunn. On General Thomas's Staff.
13. Finley. Elsie's Motherhood.
14. Garland. The Tyranny of the Dark.
15. Henry. By Order of the Prophet.
16. Hammerton. Chapter on Animals.
17. Honeyman. Bright Days in Merrie England.
18. Howard. Guenn.
19. James. The Soft Side.
20. Jerome. Paul Kelver.
21. Johnston. The Little Colonel's Hero.
22. Kipling. Plain Tales From the Hills.
23. Knox. Boy Travelers in Australia.
24. Mable. The Life of the Spirit.
25. Merriman. The Isle of Unrest.
26. Quiller-Couch. Historical Tales From Shakespeare.
27. Roberts. Earth's Enigmas.
28. Samuels. Daisy Travers.
29. Saunders. Tilda Jane.
30. Scott. The Abbott.
31. Schackleton. Tommy and Others.
32. Stephens. Captain Ravenshaw.
33. Stevenson. The Merry Men.
34. Stockton. The Great Stone of Sardis.
35. Swift. Gulliver's Travels.
36. Thackeray. Sketches and Travels in London.
37. Wallace. The Repose in Egypt.

38. Webster. Roger Drake.
39. Wharton. The Touchstone.
40. — The Progress of the Century.

TRAVELING LIBRARY No. 68.

1. Barnard. Tools and Machines.
2. Blanchard. Thy Friend Dorothy.
3. Butterworth. The Story of Magellen.
4. Cheever. Dr. Robin.
5. Church. Lords of the World.
6. Daniels. The Warners.
7. Dana. Two Years Before the Mast.
8. Davis. The Velled Doctor.
9. Deland. The Wisdom of Fools.
10. Drysdale. Helps for Ambitious Boys.
11. Finck. Primitive Love and Love Stories.
12. Fraser. Letters From Japan.
13. Haines. The Cruise of the Petrel.
14. Harte. Trent's Trust.
15. Harrlison. The Well-Bred Girl in Society.
16. Henty. By Pike and Dyke.
17. Hlatt. Henry Irving.
18. Higginson. A Forest Orchid.
19. Howells. The Coast of Bohemia.
20. Howe. Reminiscences.
21. Johnston. The Little Colonel Stories.
22. Kipling. The Light That Failed.
23. Little. Helen Glenn.
24. Lubbock. Round the Horn Before the Mast.
25. Lyall. In Golden Days.
26. MacLaren. The Upper Room.
27. Macdonald. The Princess and the Goblin.
28. Marchmont. Sarita the Carlist.
29. M'Ilwraith. A Book About Long-fellow.
30. Munroe. The Coal Ship.
31. Oppenheim. Anna, the Adventuress.
32. Payne. The Story of Eva.
33. Reid. The Rangers and Regulators.
34. Scott. Rob Roy.
35. Schafer. History of the Pacific Northwest.
36. Seton. Wild Animals I Have Known.
37. Swett. A Cape Cod Boy.
38. Thackeray. Christmas Books.
39. Wilkins. The Heart's Highway.
40. Wharton. The Greater Inclination.

TRAVELING LIBRARY No. 69.

1. — An English Woman's Love Letters.

2. — The 19th Century, a Review of Progress.
3. Besant. The Orange Girl.
4. Brooks. On Woodcove Island.
5. Brownell. The Heart of Japan.
6. Brady. For the Freedom of the Sea.
7. Burrow. Patricia From the Hills.
8. Cable. Strong Hearts.
9. Coolidge. Not Quite Eighteen.
10. Crawford. The Ralstons, Vol. I.
11. Crawford. The Ralstons, Vol. II.
12. Dunn. General Nelson's Scout.
13. Edgar. Story of a Grain of Wheat.
14. Farmer. History of the French Revolution.
15. Fletcher. That Last Walf, or Social Quarantine.
16. Hall. An Autobiography.
17. Harkins. Pilgrimages Among Men of Famous Books.
18. Harraden. Katherine Frensham.
19. Hensman. Cecil Rhodes.
20. Holmes. The Guardian Angel.
21. Johnston. Sir Mortimer.
22. Iles. Flame and Electricity.
23. Kingsley. Westward Ho!
24. Kipling. Many Inventions.
25. Knox. Boy Travelers on the Congo.
26. McMurry. Pioneer Stories.
27. McIntyre. The Ragged Edge.
28. Munroe. Rich Dale.
29. Newbolt. Stories From Froissart.
30. Parry. Don Quixote.
31. Reid. The Cliff Climbers.
32. Sanborn. It Came to Pass.
33. Scott. Red Gauntlet.
34. Sidney. Phronie Pepper.
35. Stinde. The Bucholz Family.
36. Stephens. The Mystery of Murray Davenport.
37. Tilton. Miss Petticoats.
38. Thackeray. Snobs and Ballads.
39. Webster. Calumet "K."
40. Zack. The White Cottage.

TRAVELING LIBRARY No. 70.

1. Bangs. Olympian Nights.
2. Baker. Cast Up by the Sea.
3. Bell. Dowager Countess and American Girl.
4. Bolton. Famous European Artists.
5. Bouvet. A Little House in Pimlico.
6. Brooks. Historic Boys.
7. Butterworth. Zig-Zag Journeys in the British Isles.
8. Challu. King Mombo.
9. Clark. Admiral's Aid.

10. Cooke. Happy Dodd.
11. Cuyler. Recollections of a Long Life.
12. Dickens. The Chimes.
13. Dunn. From Atlanta to the Sea.
14. Eggleston. Duffles.
15. Farrer. Up the North Branch.
16. Gates. Story of Live Dolls.
17. Hayes. Gwynett of Thornhaugh.
18. Hopkins. The Torch.
19. Howells. The Rise of Silas Lapham.
20. Hughes. The Whirlwind.
21. Johnston. Little Colonel's House Party.
22. Kennan. Campaigning in Cuba.
23. Kipling. Life's Handicap.
24. Laurie. School Boys in Italy.
25. Laut. Heroes of Empire.
26. Long. Secrets of the Woods.
27. Oliphant. The Makers of Florence.
28. Otis. The Boys' Revolt.
29. Parker. Old Quebec.
30. Phelps. The Silent Partner.
31. Phillpotts. The Striking Hours.
32. Scott. Ivanhoe.
33. Sidney. Five Little Peppers.
34. Tompkins. Talks With Barbara.
35. Thackeray. Barry Lyndon. Samuel Tittmarsh.
36. Waterloo. An Odd Situation.
37. Wiggin. Penelope's Irish Experience.
38. Wharton. The Valley of Decision, Vol. I.
39. Wharton. The Valley of Decision, Vol. II.
40. Yonge. Young Folks' History of Greece.

TRAVELING LIBRARY No. 71.

1. Allen. The Reign of Law.
2. — An Englishwoman's Love Letters.
3. Ballard. Moths and Butterflies.
4. Ballou. Under the Southern Cross.
5. Brady. American Fights and Fighters.
6. Brooks. The True Story of U. S. Grant.
7. Bulwer. Kenelm Chillingly.
8. Child. The Little Dreamers' Adventures.
9. Collingwood. Life of John Ruskin.
10. Crawford. Man Overboard.
11. Douglas. Whom Katie Married.
12. Dunbar. Folks From Dixie.
13. Ellis. Among the Esquimaux.

14. Farmer. Girl's Book of Famous Queens.
15. Fiske. The Destiny of Man.
16. Forsslund. The Story of Sarah.
17. Hobbes. The Herb Moon.
18. Johnston. Sir Mortimer.
19. Kellogg. The Boy Farmers.
20. Kidd. Western Civilization.
21. Kipling. The Seven Seas.
22. Knox. Boy Travelers in Northern Europe.
23. Little. The Colonel's Money.
24. Lindsay. The Warriors.
25. Loomis. Cheerful Americans.
26. Lyall. A Hardy Norseman.
27. Munroe. Through Swamp and Glade.
28. Norton. Heart of Oak, Vol. V.
29. Reid. The Young Voyageurs.
30. Scott. Fair Maid of Perth.
31. Severy. The Darrow Enigma.
32. Stockton. A Jolly Fellowship.
33. Thackeray. Catherine Denis Duval.
34. — True Stories of Heroic Lives.
35. Walton. Powers That Prey.
36. Ward. Marcella, Vol. I.
37. Ward. Marcella, Vol. II.
38. Westcott. The Teller.
39. Wise. The End of an Era.
40. Zangwill. The Mantle of Elijah.

TRAVELING LIBRARY No. 72.

1. Baldwin. The Story of Roland.
2. Blanchard. A Revolutionary Maid.
3. Brown. Judgment.
4. Bronte. The Professor.
5. Butterworth. Zig-Zag Journeys in India.
6. Carpenter. The Story of Joan of Arc.
7. Carruth. Those Dale Girls.
8. Clark. The Quakeress.
9. Colquhoun. Russia Against India.
10. Crothers. Miss Muffet's Christmas Party.
11. Crowley. The Heroine of the Strait.
12. DeForest. Paris as it is.
13. Deland. The Old Herrick House.
14. Doyle. Sherlock Holmes, Vol. III.
15. Dreyfus. Five Years of My Life.
16. Drummond. Natural Law in the Spiritual World.
17. Dye. The Conquest.
18. Flynt. The Little Brother.
19. Foote. A Touch of Sun.
20. Goss. Tom Clifton.
21. Hatton. Irving's Impressions of America.

22. Johnston. The Giant Scissors.
23. Kipling. Departmental Ballads.
24. Kirkland. Dorcas' Housekeeping.
25. Lane. The M.S. in a Red Box.
26. Marden. Pushing to the Front.
27. McMurry. The Method of the Recitation.
28. Moulton. Firelight Stories.
29. Munroe. At War With Pontiac.
30. Parton. Captains of Industry.
31. Ray. The Dominant Strain.
32. Ralph. The Making of a Journalist.
33. Rideing. How Tyson Came Home.
34. Shaler. Sea and Land.
35. Steele. The Hosts of the Lord.
36. Stead. The Americanization of the World.
37. Stratmeyer. The Young Volcano Explorers.
38. Thackeray. Pendennis, Vol. I.
39. Thackeray. Pendennis, Vol. II.
40. Trowbridge. My Own Story.
26. Marble. Thoreau, His Home, Friends, Etc.
27. Miller. The Secret of Gladness.
28. Mitchell. Constance Prescott.
29. Munroe. Cab and Caboose.
30. Peterson. The Potter and the Clay.
31. Pettengill. Tollers of the Home.
32. Price. Angelot, a Story of the First Empire.
33. Quiller-Couch. The Delectable Duchy.
34. Rhys. Frederic, Lord Leighton.
35. Samuels. Lottie Eames.
36. Stowe. Pussy Willow.
37. Thackeray. English Humorists.
38. Voynich. Jack Raymond.
39. Warner. Saunterings.
40. Yonge. The Dove in the Eagle's Nest.

TRAVELING LIBRARY No. 73.

1. Adams. Charles Francis Adams.
2. Bacheller. Darrel of the Blessed Isles.
3. Beulah. Tatters.
4. Beveridge. The Russian Advance.
5. Bean. The Outdoor Handy Book.
6. Blanchard. A Daughter of Freedom.
7. Brady. American Fights and Fighters.
8. Craddock. A Spectre of Power.
9. Chapman. Bird Studies With a Camera.
10. Connolly. Out of Gloucester.
11. Dickens. David Copperfield.
12. Douglas. Seven Daughters.
13. Dunn. Battling for Atlanta.
14. Elliott. The Making of Jane.
15. Field. An Auto-Analysis.
16. Field. Nannie's Happy Childhood.
17. Frost. The Court of King Arthur.
18. Frothingham. The Turn of the Road.
19. Jepson. Lady Noggs, Peeress.
20. Kellogg. The Ark.
21. Kipling. The Second Jungle Book.
22. Knox. Boy Travelers in South America.
23. Latimer. Judea From Cyrus to Titus.
24. Lubbock. Round the Horn Before the Mast.
25. Marden. The Secret of Achievement.
26. Glasgow. The Descendant.
27. Gray. Gallops 2.
28. Green. The Millionaire Baby.
29. Harte. Condensed Novels.
30. Huckel. Parsifal.
31. Hudson. The Evolution of a Soul.
32. Johnston. Cicely.
33. Jokai. Manassch.
34. Kingsley. Hereward the Wake.
35. Knox. Boy Travelers in Egypt and Holy Land.
36. Kirkland. Short History of England.
37. Lillie. Rolf House.
38. Lubbock. The Treasures of Life.
39. Marble. Books That Nourish Us.
40. Marden. How They Succeeded.
41. Peake. The Pride of Tellfair.
42. Pierson. Among the Night People.
43. Scott. The Monastery.
44. Shaler. First Book of Geology.
45. Stratmeyer. With Washington in the West.

TRAVELING LIBRARY No. 74.

37. Stockton. The Captain's Toll-Gate.
38. Tautpoeus. At Odds.
39. Thackery. The Newcomes, Vol. I.
40. Thackery. The Newcomes, Vol. II.

TRAVELING LIBRARY No. 75.

1. Abbott. The Other Room.
2. Allen. The Backslider.
3. Agassiz. Louis Agassiz.
4. Arnold. Lepidus the Centurion.
5. ——— The Garden of a Commuter's Wife.
6. Besant. Autobiography of Sir Walter Besant.
7. Brown. Her Sixteenth Year.
8. Brown. Book of Saints and Friendly Beasts.
9. Brooks. A God-Son of Lafayette.
10. Champney. Six Boys.
11. Catherwood. The Story of Tonty.
12. Churchill. Mr. Keegan's Elopment.
13. Coffin. My Days and Nights on the Battlefield.
14. Darling. Battles at Home.
15. Dumas. Twenty Years After.
16. Earle. Diary of Anna Green Winslow.
17. Farmer. Boys' Book of Famous Rulers.
18. Gilman. Back to the Soil.
19. Guerber. Myths of Northern Lands.
20. Harris. Free Joe.
21. Howe. Phillips Brooks.
22. Hunt. Bits of Talk for Young Folks.
23. Kipling. Under the Deodars.
24. Kirkland. Short History of Italy.
25. Knox. Central Europe.
26. Lang. The Yellow Fairy Book.
27. Marden. Architects of Fate.
28. Mathews. A Little Tragedy at Tientsin.
29. Munroe. The Painted Desert.
30. Otis. A Runaway Brig.
31. Pyle. Merry Adventures of Robin Hood.
32. Quiller-Couch. The Westcotes.
33. Sanborn. Sweet and Twenty.
34. Scott. Kenilworth.
35. Stenklewicz. With Fire and Sword.
36. Stinde. Buchholz. Family.
37. Thackery. Irish Sketchbook.
38. Winslow. Literary Boston of Today.
39. Whiting. The Life Radiant.
40. Woolson. Jupiter Lights.

TRAVELING LIBRARY No. 76.

1. Adam. Romance of My Childhood and Youth.

2. Alexander. Mrs. Crichton's Creditors.

3. Ballantyne. The Gorilla Hunters.
4. Bulwer. Rienzi.
5. Butterworth. The Knight of Liberty.
6. Brown. Alice and Tom.
7. Carnegie. The Gospel of Wealth.
8. Channing. The Balaster Boys.
9. Coffin. Marching to Victory.
10. Darling. In the World.
11. Douglas. Hannah Ann.
12. Everett. Essays Theological and Literary.
13. Frost. The Knights of the Round Table.
14. Foster. With Washington at Valley Forge.
15. Frye. Brooks and Brook Basins.
16. Guerber. Legends of the Middle Ages.
17. Harkins. Little Pilgrimages.
18. Howe. John Brown.
19. Hunt. Nelly's Silver Mine.
20. James. The Awkward Age.
21. Kipling. The Day's Work.
22. Kirkland. Speech and Manners.
23. Knox. Boy Travelers in Japan and China.
24. Martens. Some Women I Have Known.
25. Marvel. Reveries of a Bachelor.
26. Marden. Character, the Grandest Thing.
27. Merriman. From One Generation to Another.
28. Norris. The Pitt.
29. Pratt. Storyland of Stars.
30. Runkle. Helmet of Navarre.
31. Scott. Woodstock.
32. Thackery. Adventures of Philip, Vol. I.
33. Thackery. Adventures of Philip, Vol. II.
34. Stratemeyer. Lost on the Orinoco.
35. Van Vorst. The Woman Who Tolls.
36. Waddington. Letters of a Diplomat's Wife.
37. Ward. The Marriage of William Ashe.
38. Winslow. Concerning Cats.
39. White. Conjuror's House.
40. Yonge. Golden Deeds.

TRAVELING LIBRARY No. 77.

1. Allen. A Maid of Mettle.
2. Bacheller. Eben Holden.
3. Bates. Spanish Highways and Byways.

4. Besant. East London.
5. Betts. The Story of an East Side Family.
6. Bouvet. Pierrette.
7. Brooks. The Story of King Arthur.
8. Butterworth. Zig-Zag Journeys in the Antipodes.
9. Caine. The Prodigal Son.
10. Carroll. Alice's Adventures in Wonderland.
11. Chambers. The Reckoning.
12. Clapp. Reminiscences of a Dramatic Critic.
13. Clark. A New Way Around the Old World.
14. Douglas. A Little Girl in Old Boston.
15. Drew. Autobiography of Mrs. John Drew.
16. Forrester. The Girls of Bonnie Castle.
17. Fox. What Gladys Saw.
18. Haggard. Pearl Maiden.
19. Howells. Miss Bellard's Inspiration.
20. Judd. Wigwam Stories.
21. Knox. Boy Travelers in Siam and Java.
22. Laurle. Schoolboy Days in France.
23. Miller. The Brook Book.
24. Munroe. The Golden Days of '49.
25. Nordau. The Drones Must Die.
26. Older. The Giants.
27. Osbourne. Baby Bullet.
28. Otis. Capture of the Laughing Mary.
29. Pierson. Among the Pond People.
30. Pyle. Behind the Garden of the Moon.
31. Reid. The Headless Horseman.
32. Scott. The Talisman.
33. Stanley. The Backwoodsman.
34. Stryenski. Memoirs of Countess Potocka.
35. Swett. The Young Ship Builder.
36. Thackeray. Vanity Fair, Vol. I.
37. Thackeray. Vanity Fair, Vol. II.
38. Wallace. Man's Place in the Universe.
39. Way. The Art of James McNeill Whistler.
40. Weed. Nature Biographies.
6. Brooks. The Master of Caxton.
7. Butterworth. Log School House on the Columbia.
8. Crawford. Katherine Lauderdale, Vol. I.
9. Crawford. Katherine Lauderdale, Vol. II.
10. Daskam. Smith College Stories.
11. Deane. Three Little Maids.
12. Dickens. A Tale of Two Cities.
13. Douglas. A Little Girl in Old Philadelphia.
14. Finn. Claude Lightfoot.
15. Hale. Gone to Texas.
16. Hardy. His Daughter First.
17. Harkins. Men Who Have Written Famous Books.
18. Hart. Romance of the Civil War.
19. Howe. Laura Bridgman.
20. Job. Among the Water Fowl.
21. Kellogg. Lion Ben.
22. King. From School to Battlefield.
23. Kipling. Just So Stories.
24. Kirkland. Short History of France.
25. Kobbe. Famous Actors and Actresses.
26. Knox. Boy Travelers in Mexico.
27. Latimer. The Prince Incognito.
28. Long. Sixty Jane.
29. MacDonald. The Light Princess.
30. Malet. Colonel Enderby's Wife.
31. Marden. Economy.
32. McCarthy. Marjorie.
33. McCook. Tenants of an Old Farm.
34. Munsterberg. American Traits.
35. Philpotts. The American Prisoner.
36. Radford. King Arthur and His Knights.
37. Reid. The Bush Boys.
38. Scott. Black Dwarf.
39. Watterson. The Compromise of Life.
40. Williams. Nineteenth Century Science.

TRAVELING LIBRARY No. 79.

1. Adams. A Texas Matchmaker.
2. Ade. Artie.
3. Allen. Under Sealed Orders.
4. Baldwin. A Story of the Golden Age.
5. Bell. At Home With the Jardinea.
6. Beveridge. The Young Man and the World.
7. Brooks. The Story of Marco Polo.
8. Church. Little Neighbors at Elmridge.
9. Connor. The Prospector.
10. Cozzens. The Marvelous Country.

TRAVELING LIBRARY No. 78.

1. Adams. John Burt.
2. — The Martyrdom of an Empress.
3. Barbour. Weatherby's Inning.
4. Barrie. Sentimental Tommy.
5. Bowdoin. James McNeill Whistler.

11. Daskam. The Memoirs of a Baby.
12. Daudet. La Belle Nivernaise.
13. Dillon. The Rose of Old St. Louis.
14. Douglas. Kathle's Summer at Cedarwood.
15. Drake. The Making of Virginia.
16. Eggleston. Evelyn Byrd.
17. Ellis. The Camp in the Mountains.
18. Everett. Changing Base.
19. Gould. Little Polly Prentiss.
20. Guerber. Legends of the Rhine.
21. Hamilton. Korea.
22. Harland. The Cardinal's Snuff Box.
23. Hawthorne. Wonder Book and Tanglewood Tales.
24. Hunt. Letters From a Cat.
25. Jensen. Karine.
26. Knox. Boy Travelers in the Russian Empire.
27. Lang. The Pink Fairy Book.
28. Lorimer. Old Gorgon Graham.
29. Marsh. The Crime and the Criminal.
30. MacGrath. The Man on the Box.
31. McCutcheon. Beverley of Graustark.
32. Otis. The Castaways.
33. Pigin. The Climax.
34. Russell. An Ocean Free Lance.
35. Scott. The Pirate.
36. Steffins. The Shame of the Cities.
37. Weyman. The Abbess of Vlaye.
38. Wiggin. The Affair at the Inn.
39. Williamson. My Friend the Chauffeur.
40. Yonge. Chaplet of Pearls.
19. Hall. Viking Tales.
20. Hewlett. The Queen's Quair.
21. Heyse. In Paradise, Vol. I.
22. Heyse. In Paradise, Vol. II.
23. Jackson. The Horse Leech's Daughter.
24. Kingsley. Prisoners of the Sea.
25. Kirkland. Short History of English Literature.
26. Knox. Boy Travelers in Southern Europe.
27. Lane. Nancy Stair.
28. London. War of the Classes.
29. Maartens. Dorothea.
30. Mathews. Pamele Cosgrove.
31. Morris. The History of the World.
32. Munroe. The Copper Princess.
33. Overton. The Captain's Daughter.
34. Russell. Captain Fanny.
35. Scott. Heart of Midlothian.
36. Scudder. The Book of Folk Stories.
37. Smith. The Promoters.
38. Williams. Choice Literature.
39. Wharton. The Descent of Man.
40. Whiteing. The Yellow Van.

TRAVELING LIBRARY No. 81.

TRAVELING LIBRARY No. 80.

1. Allen. Linnet.
2. Anonymous. The High Road.
3. Bacheller. Virgilius.
4. Barbour. Behind the Line.
5. Barron. Manders.
6. Bensen. The Challoners.
7. Blanchard. Two Maryland Girls.
8. Booth. After Prison—What?
9. Brooks. Under the Tamaracks.
10. Brastow. Representative Modern Preachers.
11. Church. The Hammer.
12. Clark. The Bringing Up of Boys.
13. Crawford. Cecilia.
14. Douglas. A Little Girl in Old Washington.
15. Ellis. The Last War Trail.
16. Everett. Changing Base.
17. Gell. A Yankee on the Yanktze.
18. Goodwin. Four Roads to Paradise.
1. Alden. Jimmie Brown Trying to Find Europe.
2. Anderson. Stories.
3. Badger. The Lost City.
4. Ballantyne. The Dog Cruiser.
5. Barr. Michael and Theodora.
6. Barton. When Boston Braved the King.
7. Burnett. The Making of a Marchioness.
8. Butterworth. Traveler Tales of China.
9. Carrol. Alice's Adventures in Wonderland.
10. Chambers. The Maids of Paradise.
11. Crockett. The Lovers of Miss Anne.
12. Deland. The Common Way.
13. Douglas. Kathle's Aunt Ruth.
14. Foster. In the Forest.
15. Garland. Hesper.
16. Gissing. The Woman Errant.
17. Glasgow. The Deliverance.
18. Goulding. The Young Marooners.
19. Hall. Four Old Greeks.
20. Harding. The City of Seven Hills.
21. Hichens. The Woman of the Fan.
22. Hudson. Green Mountains.
23. Johnston. Sir Mortimer.
24. Keays. He That Eateth Bread With Me.

25. Lang. The Animal Story Book.
26. Long. Beasts of the Field.
27. Marchmont. By Snare of Love.
28. Merriman. The Last Hope.
29. Munn. Rock Haven.
30. Owen. Imperator et Rex.
31. Phillips. The Cost.
32. Pratt. Stories of Old Rome.
33. Saville. Beyond the Great Wall.
34. Scott. Count Robert of Paris.
35. Stanley. Rex's Adventures in the Olympics.
36. Stratmeyer. Between Boer and Briton.
37. Surbridge. The Confessions of a Club Woman.
38. Thackery. Paris Sketch Book.
39. Thompson. Milly.
40. Wood. Back Home.
30. Mowbray. The Conquering of Kate.
31. Oxenham. Hearts in Exile.
32. Parrish. When Wilderness Was King.
33. Pyle. A Modern Aladdin.
34. Ellis. The Making of an American.
35. Russell. The Copsford Mystery.
36. Schlierbrand. Russia, Her Strength and Her Weakness.
37. Scott. Fortunes of Nigel.
38. Sutcliffe. The Eleventh Commandment.
39. Willson. The Seeker.
40. White. The Silent Places.

TRAVELING LIBRARY No. 82.

1. Badlam. Views in Africa.
2. Ballantyne. Ungava, a Tale of the Esquimaux.
3. Bradish. Old Norse Stories.
4. Brown. The Woodranger.
5. Burnett. The Methods of Lady Walderhurst.
6. Butterworth. Zig-Zag Journeys in the Great Northwest.
7. Chambers. In Search of the Unknown.
8. Chandler. The Bird Woman.
9. Church. Home Animals.
10. Cochrane. More Animal Stories.
11. Dawson. Matthew Arnold.
12. Douglas. Katie's Soldiers.
13. Drake. The Making of New England.
14. Doubleday. From Cattle Ranch to College.
15. Dumont. My Air Ships.
16. Farquhar. An Evans of Suffolk.
17. Freeman. The Givers.
18. Harding. The Story of the Middle Ages.
19. Hutton. Violet.
20. Jepson. The Admirable Tinker.
21. Lewis. The Boss.
22. Lillie. Phil and the Baby.
23. London. The Faith of Men.
24. Matthews. Tom Paulding.
25. MacGrath. The Gray Cloak.
26. McUTCHEON. The Day of the Dog.
27. Miller. The Yoke.
28. Morris. Left in Charge.
29. Munroe. The White Conqueror.
1. Baum. Queen Zixi of Ix.
2. Brooks. Randy's Luck.
3. Butler. Our Little Mexican Cousin.
4. Butterworth. The Young McKinley.
5. Cabell. The Line of Love.
6. Cook. Carnations and Pinks.
7. Davis. The Northerner.
8. Dixon. The One Woman.
9. Dudley. In the Line.
10. Eggleston. A Daughter of the South.
11. Ellis. The Cromwell of Virginia.
12. Gardiner. The Heart of a Girl.
13. Harris. Told by Uncle Remus.
14. Harwood. New Creations of Plant Life.
15. Hough. Heart's Desire.
16. Hyslop. Science and a Future Life.
17. Laut. Vikings of the Pacific.
18. London. Tales of the Fish Patrol.
19. Long. Seffy.
20. Ludlow. Sir Raoul.
21. McCall. The Breath of the Gods.
22. Mahler. Paintings of the Louvre.
23. Malone. A Plebe at West Point.
24. Miller. Mary, Queen of Scots.
25. Outram. In the Heart of the Canadian Rockies.
26. Pauli. Venice.
27. Phillips. The Social Secretary.
28. Plympton. The School-House in the Woods.
29. Reed. Amy in Acadia.
30. Rice. Sandy.
31. Ryan. Told in the Hills.
32. Seton. Animal Stories.
33. Sidney. Ben Pepper.
34. Smith. The Wood Fire in No. 3.
35. Sprague. The Boy Pathfinder.
36. Stratmeyer. The Fall of Port Arthur.

TRAVELING LIBRARY No. 83.

37. Thanet. The Man of the Hour.
38. Waller. The Wood Carver of 'Lympus.
39. Webster. The Wheat Princess.
40. Williamson. The Princess Passes.

TRAVELING LIBRARY No. 84.

1. Ayer. The Joys of Friendship.
2. Bigham. Mother Goose Village.
3. Brown. Margaret Warren.
4. Butterworth. Traveler Tales of South Africa.
5. Coffin. How to Study Pictures.
6. Catlin. My Little Lady-in-Waiting.
7. Chaplin. Humpty Dumpty.
8. Crockett. The Cherry Ribband.
9. De Puy. Ethan Allen.
10. Donnell. Rebecca Mary.
11. Douglas. A Little Girl in Old New Orleans.
12. Ellis. Two Boys in Wyoming.
13. Fairbanks. The Western United States.
14. Fraser. Sa' Zada Tales.
15. Freeman. The Debtor.
16. Gibson. Among French Inns.
17. Gunsaulus. Paths to Power.
18. Hale. Dramatists of Today.
19. Hall. The Boy Craftsman.
20. Hart. Colonial Children.
21. Hunker. Visionaries.
22. Ingersoll. An Island in the Air.
23. Jackson. Little Miss Cricket.
24. Knowles. St. Cuthbert's.
25. Lancaster. Sons O' Men.
26. Lyle. The Missourian.
27. Malone. Winning His Way to West Point.
28. Phillips. Her Serene Highness.
29. Phillips. Florence.
30. Pier. The Ancient Grudge.
31. Ray. Sidney: Her Summer on the St. Lawrence.
32. Richmond. The Indifference of Juliet.
33. Rhodes. How Barbara Kept Her Promise.
34. Rose. Stories From the Old Testament.
35. Sabin. When You Were a Boy.
36. Scott. Old Mortality.
37. Smith. The Boy Captive in Canada.
38. Squire. The Ballingtons.
39. Stratmeyer. The Fort in the Wilderness.
40. Tybout. The Wife of the Secretary of State.
41. Wade. Our Little American Cousin.
42. Warner. The Rejuvenation of Aunt Mary.
43. Wells. Kipps.
44. Woolson. Ferns and How to Grow Them.
45. Yechton. Some Adventures of Jack and Jill.

TRAVELING LIBRARY No. 85.

1. Alexander. Il Libra D'oro.
2. Atherton. The Traveling Thirds.
3. Bond. The Scientific American Boy.
4. Connolly. The Deep Sea's Toll.
5. Crawford. Fair Margaret.
6. Crothers. The Pardoner's Wallet.
7. Douglas. Kathie's Three Wishes.
8. Elliot. The Happy Life.
9. Ellis. Cowmen and Rustlers.
10. Foster. Cordelia's Pathway Out.
11. Johnston. French Pathfinders in North America.
12. Kelly. Little Citizens.
13. Kernahan. A World Without a Child.
14. Kingsley. Westward Ho!
15. Kirk. With Spurs of Gold.
16. Kobbe. The Lovers of Great Composers.
17. Le Gallienne. Romances of Old France.
18. Le Quesne. Stories From the Faerie Queen.
19. McCracken. The Fair Land Tyrol.
20. McManus. Our Little English Cousin.
21. Maeterlinck. Old Fashioned Flowers.
22. Michelson. A Yellow Journalist.
23. Mims. Sidney Lanier.
24. Mott. Jules of the Great Heart.
25. Ollivant. Danny.
26. Oppen. Mother Goose Village.
27. Pansy. David Ransom's Watch.
28. Phillips. Plain Mary Smith.
29. Poulsou. The Runaway Donkey.
30. Repplier. In Our Convent Days.
31. Roberts. Red Fox.
32. Sanborn. Lynette and the Congressman.
33. Schwartz. Wilderness Babies.
34. Shackleton. Many Waters.
35. Stephens. The Flight of Georgiana.
36. Stringer. Lonley O'Malley.
37. Tarkington. The Conquest of Canaan.
38. Thurston. The Gambler.
39. Van Vorst. Miss Desmond.
40. Waltz. The Ancient Landmark.

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1. Bandeller. The Journey of Alvar Nunez Cabeza De Vaca.
2. Bradford. The Inward Light.
3. Brooks. Dorothy Dainty at the Shore.
4. Burnett. A Little Princess.
5. Burroughs. Ways of Nature.
6. Chambers. Forest Land.
7. Church. The Crown of Pine.
8. Douglas. Her Place in the World.
9. Eggleston. Life in the Eighteenth Century.
10. Eldridge. The Millbank Case.
11. Ellis. A Strange Craft.
12. Fraser. A Maid of Japan.
13. Grover. The Folk-Lore Primer.
14. Huckel. Wagner's Lohengrin.
15. Hughes. Zal.
16. James. In and Out of the Old Missions.
17. Loomis. Minerva's Maneuvers.
18. Lord. The Rock-a-Bye Book.
19. Lumholtz. Among Cannibals.
20. McAlilly. The Larkins Wedding.
21. McCutcheon. The Sherrods.
22. McLaws. Jezebel.
23. McManus. Our Little French Cousin.
24. Marden. The Making of a Man.
25. Merwin. The Road Builders.
26. Mills. Caroline of Courtlandt Street.
27. Montague. The Poet, Miss Kate and I.
28. Munroe. The Outcast Warrior.
29. Phillips. The Deluge.
30. Saint Maur. A Self-Supporting Home.
31. Skinner. Boys Who Became Famous Men.
32. Stevenson. The Young Section Hand.
33. Stoddard. Ian Munroe.
34. Thorpe. The Divining Rod.
35. Told by Himself. The Lover's Progress.
36. Tooker. Under Rocking Skies.
37. Waller. A Daughter of the Rich.
38. White. The Child's Rainy Day Book.
39. Wood. Dolly Double.
40. Wylie. The Ward of the Sewing Circle.
5. Day. Squire Phin.
6. Dix. Fair Maid of Graystones.
7. Douglas. Helen Grant at Aldred House.
8. Duncan. The Mother.
9. Dwight. The Yellow Cat.
10. Eggleston. Our First Century.
11. Eliot. Laura in the Mountains.
12. Ellis. An American King.
13. Hall. Universal Elements Christian Religion.
14. Jackson. Losers' Luck.
15. James. The Question of Our Speech.
16. Johnson. Sir Gallahad of New France.
17. Jordan. Self Control.
18. MacGrath. Hearts and Masks.
19. Martin. Sabina.
20. Miller. Kristy's Surprise Party.
21. Nordau. The Dwarf's Spectacles.
22. Pier. The Ancient Grudge.
23. Pike. Our Little Korean Cousin.
24. Robertson. A Year of Songs.
25. Robinson. Stories from Chaucer.
26. Runkle. Truth About Toina.
27. Scott. The Betrothed.
28. Seaman. Real Triumph of Japan.
29. Sidgwick. The Professor's Legacy.
30. Sinclair. The Divine Fire.
31. Smiles. Lives of the Engineers.
32. Sneath. Broke of Covendon.
33. Sousa. Picketown Sandy.
34. Stratemeyer. Dave Porter at Oak Hall.
35. Sturges. Appreciation of Pictures.
36. Thompson. Shipwrecked in Greenland.
37. Underwood. With Tommy Tompkins in Korea.
38. Van Dyke. The Spirit of Christmas.
39. Wiggin. Rose o' the River.
40. Wilson. Boss of Little Arcady.

TRAVELING LIBRARY No. 88.

1. Barry. The Two Standards.
2. Bignell. Mr. Chupes and Miss Jenny.
3. Dawson. The Saint Lawrence.
4. Douglas. Santa Claus Land.
5. Dunne. Mr. Dooley in Peace and War.
6. Eggleston. The Master of Warlock.
7. Ellis. The Last Emperor of the Old Dominion.
8. Ferguson. The Religion of Democracy.
9. Ford. His Version of It.
10. Haggard. Doctor Therne.

TRAVELING LIBRARY No. 87.

1. Bassett. The Little Green Door.
2. Benedict. The Gregory Guards.
3. Brynton. Bartolozzi.
4. Chapin. Wonder Tales From Wagner.

11. Hammond. Pinkey Perkins.
12. Holmes. Lucy Harding.
13. Hornung. A Thief in the Night.
14. Hough. The Law of the Land.
15. Jokal. The Poor Plutocrat.
16. King. The Broken Sword.
17. Kingsley. The Singular Miss Smith.
18. Leighton. The Wreck of the Golden Fleece.
19. Lincoln. Partners of the Tide.
20. Maartens. The Greater Glory.
21. ———. Maggie Bradford's Club.
22. Marshall. In the Choir of Westminster Abbey.
23. Marshall. Handel.
24. Merriman. Flotsam.
25. Muller. Life and Religion.
26. Munn. The Hermit.
27. Plunkett. Josiah Gilbert Holland.
28. Sanford. The Wandering Twins.
29. Scott. Peveril of the Peak.
30. Smiles. George and Robert Stephenson.
31. Smith. The Rival Campers.
32. Thompson. Diet in Relation to Age and Activity.
33. Thorndike. The Human Nature Club.
34. Tracy. The King of Diamonds.
35. Von Hutton. He and Hecuba.
36. ———. The Only True Mother Goose.
37. Ward. The Light of the World.
38. Wells. The First Man in the Moon.
39. Woods. The Electric Automobile.
40. Wordsworth. Lyrics and Sonnets.
41. Besant. Man and the New Psychology.
17. Doyle. The Return of Sherlock Holmes.
18. Duncan. Doctor Luke of Labrador.
19. Eggleston. Dorothy South.
20. Ellis. Jim and Joe.
21. Foote. The Last Assembly Ball.
22. Freer. The Philippine Experience of an American Teacher.
23. Gras. The Terror.
24. Henty. By Conduct and Courage.
25. Holder. The Log of a Sea Angler.
26. Lloyd. Six Stars.
27. Nicholson. The House of a Thousand Candles.
28. Mulock. Fairy Book.
29. Pattee. The House of the Black Ring.
30. Ray. Hearts and Creeds.
31. Scott. In Famine Land.
32. Seton. The Biography of a Grizzly.
33. Smith. The Three Little Marys.
34. Stockton. Rudder Grange.
35. Stratemeyer. Oliver Bright's Search.
36. Tyler. The Old Masters, Their Pictures.
37. Wade. Our Little Hawaiian Cousin.
38. Wiggin. Rebecca of Sunnybrook Farm.
39. Williamson. The Lightning Conductor.
40. Wister. Lady Baltimore.

TRAVELING LIBRARY No. 90.

TRAVELING LIBRARY No. 80.

1. Allen. The Mettle of the Pasture.
2. Anonymous. John Van Buren, Politician.
3. Anstey. The Tinted Venus.
4. Bacheller. Silas Strong.
5. Bailey. Principles of Agriculture.
6. Balzac. The Chouans.
7. Barr. In the Midst of Alarms.
8. Bedford. The Snare of Strength.
9. Burrow. The Yeoman.
10. Canfield. The Boys of the Rincon Ranch.
11. Castle. Rose of the World.
12. Dole. The Coming People.
13. Duncan. Mary's Garden and How It Grew.
14. Ellis. The Secret of Coffin Island.
15. Eytinge. Memoirs.
16. Fiske. How the U. S. Became a Nation.
17. Fuller. What Happened to Wigglesworth.
18. Gautier. Captain Fracasse.
19. Hanks. Camp Kits and Camp Life.
1. Abbot. A Frigate's Namesake.
2. Abbot. A Colonial Wooing.
3. Ade. Pink Marsh.
4. Andrews. Seven Little Sisters.
5. Balzac. Cousin Pons.
6. Bailey. Bush Fruits.
7. Birney. Childhood.
8. Black. Macleod of Dare.
9. Brady. The True Andrew Jackson.
10. Bradley. The March and Borderland of Wales.
11. Colton. The Belted Seas.
12. Conrad. Lord Jim.
13. Crossland. Little People, An Alphabet.
14. Day. Kin O'Ktaadn.
15. Dole. The Religion of a Gentleman.
16. Douglas. A Little Girl in Old New York.

20. Henty. Wulf the Saxon.
21. Hewett. Animal Autobiographies, the Rat.
22. Hope. A Servant of the People.
23. Jewett. Betty Leicester's Christmas.
24. Lee. Uncle William's Christmas.
25. McMurray. Pioneers of the Rocky Mountains.
26. Mayer. Sea-Shore Life.
27. Miller. The Building of the City Beautiful.
28. Reed. Irma and Nap.
29. Reese. The Cost of Competition.
30. Savage. The Lady in Waiting.
31. Sellery. Medieval Civilization.
32. Smiles. Lives of the Engineers, Verduyden, etc.
33. Spargo. The Bitter Cry of the Children.
34. Stockton. Adventures of Captain Horn.
35. Stratemeyer. True to Himself.
36. Thaxter. Stories and Poems for Children.
37. Wade. Our Little Porto Rican Cousin.
38. Ward. Lady Rose's Daughter.
39. Wiggin. A Summer in a Canyon.
40. Wooley. Roland of Altenberg.
25. Loti. An Iceland Fisherman.
26. McAdoo. Guarding a Great City.
27. Phelps. Gypsy Brenton.
28. Pratt. America's Story for America's Children.
29. Remington. The Way of an Indian.
30. Rydingsvard. Studies in Art.
31. Seawell. The Chateau of Mont Plaisir.
32. Sharp. Roof and Meadow.
33. Sinclair. The Jungle.
34. Snedden. Docas the Indian Boy.
35. Stratemeyer. Fighting for His Own.
36. Stockton. Mrs. Leeks and Mrs. Aleshire.
37. Thonger. Book of Garden Furniture.
38. Tomlinson. A Lieutenant Under Washington.
39. Wade. Our Little Siamese Cousin.
40. Wister. Saint Michael.

TRAVELING LIBRARY No. 92.

1. Armour. Packers, Private Car Lines, etc.
 2. Bailey. Fertilizers.
 3. Barr. Friend Olivia.
 4. Brush. Paul and Persis.
 5. Butterworth. Brother Jonathan.
 6. Cilley. Rowdoin Boys in Labrador.
 7. Clarke. The Old Campeador.
 8. Day. Pine Tree Ballads.
 9. De Goncourt. Renee Mauperin.
 10. Eggleston. A Captain in the Ranks.
 11. Ellis. Shod With Silence.
 12. Flsguill. The Venus of Cadiz.
 13. Fowler. Sirius.
 14. French. The Joy of Life.
 15. Henty. Through Three Campaigns.
 16. Hotchkiss. The Land Hero of 1812.
 17. Howells. The Flight of Pony Baker.
 18. Johnson. The World's Discoverers.
 19. Leaver. Box Making for a Profit.
 20. Miller. The First Book of Birds.
 21. Mural. Kibun Dalzin.
 22. Nevinson. A Modern Slavery.
 23. O'Shea. The Wonderful Chair.
 24. Osbourne. Motormanias.
 25. Otis. The Life Savers.
 26. Potter. The Genius.
 27. Quiller-Couch. Hetty Wesley.
 28. Rood. Hardwicke.
 29. Sedgwick. The Rescue.
 30. Seeley. A New School Management.
 31. Smiles. Engineers: Metcalf, Telford.
 32. Strang. Brown of Moukden.
 33. Stratemeyer. Bound to be an Electrician.
- TRAVELING LIBRARY No. 91.
1. Alexander. Judith.
 2. Bailey. Principles of Fruit Growing.
 3. Bain. Charles the XII.
 4. Baldwin. The Horse Fair.
 5. Bannerman. Story of Little Sambo.
 6. Barbour. An Orchard Princess.
 7. Baring-Gould. The Broom Squire.
 8. Barr. Triumphs of Eugene Valmont.
 9. Brown. Little Miss Phoebe Gay.
 10. Brudno. The Fugitive.
 11. Cheney. The Challenge.
 12. Coates. The Prophet of the Poor.
 13. De Amices. Cuore.
 14. Dole. The Problem of Duty.
 15. Egan. The Ghost in Hamlet.
 16. Ellis. Ned in the Woods.
 17. Fawcett. The House at Highbridge.
 18. France. The Crime of Sylvestre Bonnard.
 19. Gibbons. Those Black Diamond Men.
 20. Henty. The Lion of St. Mark.
 21. Hopkins. The Sandman.
 22. Howes. Amer. Law Relating to Income and Principal.
 23. Isham. Black Friday.
 24. Johnson. Pioneer Spaniards in W. Amer.

34. Stockton. The Associate Hermits.
35. Swett. Peaseblossom's Lions.
36. Valle. Sue Orcutt.
37. Wade. Our Little Turkish Cousin.
38. Ward. The Sage Brush Parson.
39. Williamson. The Princess Passes.
40. White. Ednah and Her Brothers.

TRAVELING LIBRARY No. 93.

1. Adams. The Days of Chivalry.
2. Ade. Doc' Thorne.
3. Bain. Cossack Fairy Tales.
4. Barr. Tekla.
5. Benson. The Relentless City.
6. Black. In Silk Attire.
7. Carroll. The Hunting of the Snark.
8. Castle. The Heart of Lady Anne.
9. Cisneros. The Story of Evangelina Cisneros.
10. Chambers. Lorraine.
11. Deland. Phillip and His Wife.
12. Dole. The Theology of Civilization.
13. Eggleston. The Wreck of the Red Bird.
14. Ellis. Phantom of the River.
15. Flammarion. Thunder and Lightning.
16. Fothergill. Kith and Kin.
17. Gardner. Quaker Idyls.
18. Hannus. A Modern School.
19. Harris. Little Mr. Thimblefinger.
20. Hichens. The Black Spaniel.
21. Holdsworth. A New Paola and Francesca.
22. Johnson. The Exploits of Myles Standish.
23. Lane-Poole. Saladin.
24. Merimee. Colomba and Carmen.
25. Merriam. The Negro and the Nation.
26. Miller. True Bird Stories.
27. Newnes' Art Library. Giovanni Bellini.
28. O'Shea. Waste Not—Want Not.
29. Pansy. (Mrs. G. R. Alden.) By Way of the Wilderness.
30. Phelps. Gypsy's Year at the Golden Crescent.
31. Plympton. Wanolasset.
32. Roberts. The Fertility of the Land.
33. Shackleton. Toomey and Others.
34. Smiles. Engineers: Smeaton and Rennie.
35. Stevenson. Days and Deeds.
36. Stockton. Squirrel Inn; Merry Chanter.
37. Stratmeyer. Under Togo for Japan.
38. Tomlinson. Three Young Continentals.

39. Wade. Our Little Indian Cousin.
40. Wardman. The Princess Olga.

TRAVELING LIBRARY No. 94.

1. Bailey. The Pruning Hook.
2. Bannerman. Pat and the Spider.
3. Brady. A Midshipman in the Pacific.
4. Brush. The Colonel's Opera Cloak.
5. Charles. The Awakening of the Duchessa.
6. Colton. Port Argent.
7. Cotes. Those Delightful Americans.
8. Deland. Dr. Lavendar's People.
9. De Mille. Strange Manuscript Found in a Copper Cylinder.
10. Dix. Blount of Breckenhow.
11. Dole. Luxury and Sacrifice.
12. Dubois. Saint Francis of Assisi.
13. Ellis. In the Days of the Pioneers.
14. Forman. The Island of Enchantment.
15. Gautier. Captain Fracasse.
16. Gunkel. Boyville.
17. Harris. The Story of Aaron.
18. Headlam. Blismark.
19. Henty. Bonnie Prince Charlie.
20. Irvine. The Specialist.
21. James. Picture and Text.
22. Kelley. Sir Bevis.
23. Kirkpatrick. Fundamentals of Child Study.
24. Lamprecht. What Is History?
25. Menefee. Child Stories From the Masters.
26. Miller. In Nesting Time.
27. Molesworth. Carrots and Other Stories.
28. Molinari. The Society of Tomorrow.
29. Morris. The Life of a Star.
30. Phelps. Gypsy's Sowing and Reaping.
31. Rankin. The Girls of Gardenville.
32. Ruskin. Letters to M. G. and H. G.
33. Singleton. Holland.
34. Silberrad. The Lady of Dreams.
35. Spofford. Old Washington.
36. Stanley. My Kalulu.
37. Stockton. Stories.
38. Thurston. Called to the Field.
39. Tomlinson. Two Young Patriots.
40. Wiggins. The Diary of a Goose Girl.

TRAVELING LIBRARY No. 95.

1. Ade. Fables in Slang.
2. Appleton. Towlocks and His Wooden Horse.
3. Ardavan. The Lance of Kanana.
4. Boldrewood. Robbery Under Arms.

5. Brooks. Rico and Wisell.
6. Day. Up in Maine.
7. Eggleston. The Big Brother.
8. Ellis. Ned on the River.
9. Erskine. Bent Iron Work.
10. Foote. The Led-Horse Claim.
11. Gilson. Miss Primrose.
12. Greenslet. James Russell Lowell.
13. Grinnell. Jack Among the Indians.
14. Halevy. Abbe Constantine: A Marriage for Love.
15. Hassall. Louis XIV.
16. Keays. The Work of Our Hands.
17. King. Irrigation and Drainage.
18. Lang. The Disentanglers.
19. Langford. Discovery of the Yellowstone.
20. Lesley. Recollections of My Mother.
21. McCarthy. The Flower of France.
22. Miller. Kristy's Queer Christmas.
23. Ober. "Old Put" the Patriot.
24. Pangborn. Roman Biznet.
25. Pfleiderer. Christian Origins.
26. Phelps. Gypsy's Cousin Joy.
27. Phin. Seven Follies of Science.
28. Proctor. Giant Sun and His Family.
29. Quiller-Couch. The Ship of Stars.
30. Ray. Teddy Her Daughter.
31. Roche. The Sorrows of Sap'ed.
32. Russell & Sichel. The Woodhouse Correspondence.
33. Stockton. Pomona's Travels.
34. Stratemeyer. Shorthand Tom, the Reporter.
35. Thorndike. The Human Nature Club.
36. Vachel. The Hill.
37. Ward. Fenwick's Career.
38. Whitney. Leslie Goldthwaite.
39. Wiggin. The Village Watch-Tower.
40. Yechton. We Ten.
14. Fawcett. Five Famous French Women.
15. Finck. Edward Grieg.
16. Gilson. The Flower of Youth.
17. Hereford. The Bashful Earthquake.
18. Hill. My Wonderful Visit.
19. Hope. Indian Love Lyrics.
20. Hunt. Literature, Its Principles and Problems.
21. Husband. Punctuation.
22. King. Fort Frayne.
23. Miller. With the Birds in Maine.
24. Munn. The Girl From Tim's Place.
25. Musset. Mr. Wind and Madam Rain.
26. Norris. Barham of Bealtana.
27. Ober. Columbus.
28. Oppenheim. A Maker of History.
29. Post. Ethical Principles of Marriage and Divorce.
30. Renan. Recollections and Letters.
31. Stratemeyer. To Alaska for Gold.
32. Stockton. Ardlis Claverden.
33. Sweet. Long Tom and How They Got Him.
34. Tracy. The Pillar of Light.
35. True. Scouting for Washington.
36. Ward. The New Senior at Andover.
37. Weeks. Yarnborough the Premier.
38. Winchester. The Life of John Wesley.
39. Winthrop. Canoe and Saddle.
40. Voynich. Jack Raymond.

TRAVELING LIBRARY No. 97.

1. Blackmore. Perlycross.
2. Bradford. Between Two Masters.
3. Bunner. Love in Old Clothes.
4. Canavan. Ben Comee.
5. Castle. If Youth But Knew.
6. Conrad. Falk.
7. Dix. A Little Captive Lad.
8. Eggleston. Running the River.
9. Ellis. Iron Heart.
10. Ellis. Ned in the Block House.
11. Feullet. The Romance of a Poor Young Man.
12. Fletcher. Kismet.
13. Flynt. The Little Brother.
14. French. Sir Marrock.
15. Fuller. A Literary Courtship.
16. Gilliat. Wolf's Head.
17. Guerber. Legends of Switzerland.
18. Haggard. King Solomon's Mines.
19. Hall. In the Brave Days of Old.
20. Henty. The Boy Knight.
21. Holland. Arthur Bonnicastle.
22. King. The Medal of Honor.

TRAVELING LIBRARY No. 98.

1. About. The King of the Mountains.
2. Aguillar. The Days of Bruce.
3. Armstrong. Lorenzo de' Medici.
4. Bailey. Principles of Vegetable Gardening.
5. Bannerman. Story of Little Black Quibba.
6. Barnes. The Blockaders.
7. Brady. My Lady's Slipper.
8. Brown. A Gentleman of the South.
9. Deland. Katrina.
10. Des Chesnez. Lady Green Satin.
11. Doyle. The Taming of the Jungle.
12. Eggleston. A Carolina Cavalier.
13. Ellis. Blazing Arrow.

23. Lloyd. Red Head.
24. McMurry. Pioneers of the Mississippi Valley.
25. Major. Yolande.
26. Mayo. The Care of Animals.
27. Maxwell. Robert the Bruce.
28. Norton. Jack Benson's Log.
29. O'Shea. Eyes and No Eyes.
30. Read. Old Lim Jucklin.
31. Remington. The Way of an Indian.
32. Riley and Nye. Wit and Humor.
33. Sienkiewicz. On the Field of Glory.
34. Stockton. Stories.
35. Stratemeyer. Last Cruise of the Spitfire.
36. Stratemeyer. Two Young Lumbermen.
37. Tomlinson. A Jersey Boy in the Revolution.
38. Tracey. Karl Grier.
39. True. The Iron Star.
40. Wade. Our Little Swiss Cousin.

TRAVELING LIBRARY No. 98.

1. Appleton. The Bad Mrs. Ginger.
2. Anonymous. The Long Day.
3. Anonymous. The Creed of Christ.
4. Barr. A Song of a Single Note.
5. Bates. The Puritans.
6. Boldrewood. The Squatter's Dream.
7. Boone-Brown. The Redfield's Succession.
8. Boyesen. Falconberg.
9. Catherwood. The Romance of Dollard.
10. Cholmondelay. The Danvers Jewels and Sir Charles Danvers.
11. Coloma. Currita Countess of Albornoz.
12. Coppee. Tales.
13. Davis. Doctor Warrick's Daughters.
14. Dillon. In Old Bellaire.
15. Ellis. The Hunters of Ozark.
16. Foote. John Bodewin's Testimony.
17. Fox. The Cumberland Vendetta.
18. Frederic. The Damnation of Theron Ware.
19. Gardner. Julian.
20. Gautier. One of Cleopatra's Nights.
21. Gwynne. The Pagan at the Shrine.
22. Howard. Dionysius the Weaver's Heart's Dearest.
23. Hill. The Up-to-Date Waitress.
24. Hereford. A Child's Primer of Natural History.
25. Lane. Peterkins, the Story of a Dog.
26. McCutcheon. Brewster's Millions.
27. McMurry. Pioneers on Land and Sea.
28. Martineau. The Crofton Boys.
29. Nicholl. The Human Touch.
30. Phelps. The Madonna of the Tubs.
31. Philpotts. Portreeve.
32. Roberts. Farmer's Business Handbook.
33. Saunders. John Kenadle.
34. Stevenson. The Marathon Mystery.
35. Stockton. The Great Stone of Sardinia.
36. Stratemeyer. Larry the Wanderer.
37. Tarkington. The Beautiful Lady.
38. Warman. The White Mail.
39. Whitcomb. The Study of a Novel.
40. Zola. The Downfall.

TRAVELING LIBRARY No. 99.

1. Alexander. The Rambling Rector.
2. Anonymous. The Children's Dog Book.
3. Bates. The Pagans.
4. Benson. Who Goes There?
5. Bretherton. The Beatrice Book.
6. Brown. Paradise.
7. Cholmondelay. Red Pottage.
8. Comstock. Marcelle the Mad.
9. Cook. Roderick Taliaferro.
10. Cooke. Nature Myths.
11. Crothers. The Endless Life.
12. Deledda. After the Divorce.
13. Dale. Spyri's Heidi.
14. Edgeworth. Castle Rackrent; the Absentee.
15. Eggleston. The Hoosier Schoolboy.
16. Ellis. Red Eagle.
17. Erckmann-Chartrain. Friend Fritz.
18. Fairchild. Rural Wealth and Welfare.
19. Field. The Bondage of Ballinger.
20. France. The Crime of Sylvestre Bonnard.
21. Gautier. The Romance of a Mummy.
22. Gissing. The Whirlpool.
23. Hart-Hazard. Colonial Children.
24. Howells. Under the Sunset.
25. James. Tales of Three Cities.
26. Kellogg. Home Furnishing Practical and Artistic.
27. Kobbe. Signora.
28. Lucas. A Cat Book.
29. Manning. Lord Allingham Bankrupt.
30. Maupassant. Pierre and Jean.
31. Merriman. The Phantom Future.
32. Oxenham. Flowers of the Dust.
33. Perkins. Richelieu.
34. Schreiner. Trooper Peter Halket.
35. Seawell. The Fortunes of Fif.

36. Spearman. The Close of the Day.
37. Stockton. The House of Martha.
38. Stratemeyer. The Young Auctioneer.
39. Ward-Phelps. Come Forth.
40. Whitehouse. The Good of Things.

TRAVELING LIBRARY No. 100.

1. Anonymous. Helen Alliston.
2. Anstey. Vice Versa.
3. Bangs. A Rebellious Heroine.
4. Bannerman. The Story of Little Kettle-Head.
5. Beach. The Spollers.
6. Bilse. A Little Garrison.
7. Brown. The Mannerings.
8. Brown. Two College Girls.
9. Carryl. Zut and Other Parisians.
10. Castle. The Star Dreamer.
11. Chessnutt. The Marrow of Tradition.
12. Coleman. A Health Primer.
13. Conrad. Typhoon.
14. Crawford. The Heart of Rome.
15. Crockett. The Dark O' the Moon.
16. Deland. Old Chester Tales.
17. Ellis. The Lost Trail.
18. Ellis. Dorsey the Young Inventor.
19. Fenn. The Parson O'Dumford.
20. Fuller. The Chevalier of Pensieri Vanl.
21. Goodwin. White Aprons.
22. Gras. The Reds of the Midl.
23. Gregg. The Dictum of Reason on Man's Immortality.
24. Harland. My Friend Prospero.
25. James. The Europeans.
26. Krollk. Hand Sewing Lessons.
27. Lodeman. The Spraying of Plants.
28. Merriman. Roden's Corner.
29. Mitchell. Little Stories.
30. Partridge. The Angel of Clay.
31. Perry. The Powers That Play.
32. Roberts. The Farmstead.
33. Smith. Colonel Carter's Christmas.
34. Stendhal. The Chartreuse of Parma.
35. Stevenson. The Holliday Case.
36. Stockton. The Hundredth Man.
37. Stratemeyer. Reuben Stone's Discovery.
38. Stratemeyer. Richard Dare's Venture.
39. Watson. The Clerical Life.
40. Wister. The Alpine Fay.

TRAVELING LIBRARY No. 101.

1. Alger. The Young Musician.
2. Arnold. The Voyage of Ithobal.
3. Balzac. The Quest of the Absolute.

4. Barbour. The Crimson Sweater.
5. Baylor. On Both Sides.
6. Besant. The Ancient Wisdom.
7. Borden. The Arab Horse.
8. Buckley. Sir Edward Elgar.
9. Churchill. Coniston.
10. Connor. The Doctor.
11. Crawford. A Lady of Rome.
12. Deland. A Little Son of Sunshine.
13. De Mille. The Dodge Club.
14. De Morgan. Joseph Vance.
15. Doyle. Sir Nigel.
16. Duer. The Prince Goes Fishing.
17. Fowler. Subjection of Isabel Carnaby.
18. Frederick. Breezy.
19. Gellibrand. Why the Robin's Breast Is Red.
20. Gilson. Katrina.
21. Grant. A Bachelor's Christmas.
22. Guerber. How to Prepare for Europe.
23. Hyde. The Upstart.
24. Learned. Ideals for Girls.
25. London. White Fang.
26. McCutcheon. Jane Cable.
27. Maitland. Joseph Joachim.
28. Russell. Born to the Blue.
29. Sand. Mauprat.
30. Smith. The Tides of Barnegat.
31. Snaith. Henry Northcote.
32. Staunton. The Fate of a Crown.
33. Stevenson. Affairs of State.
34. Stockton. The Great War Syndicate.
35. Twain. The \$30,000 Bequest.
36. Warner. Seeing France With Uncle John.
37. Washington. Putting the Most Into Life.
38. Wing. Milk and Its Products.
39. Wood-Morris. The Country Cottage.
40. Wood-Allen. Almost a Man.

TRAVELING LIBRARY No. 102.

1. Bacon. A King's Divinity.
2. Brown. The Court of Love.
3. Chambers. The Fighting Chance.
4. Church. The Chantry Priest of Bar-net.
5. Dawson. Makers of English Fiction.
6. Ebers. Bride of the Nile.
7. Egerton. The Coming Dawn.
8. Elliot. Great Riches.
9. Erckmann-Chartrain. Madam Therese.
10. Flaubert. Madame Bovary.
11. Garland. Captain of the Gray-Horse Troop.

12. Gayley-Young. English Poetry, Its Principles, etc.
13. Golder. Modern Shorthand.
14. Grinnell. Jack the Young Canoe-man.
15. Hasluck. Terra-Cotta Work.
16. Hichens. The Call of the Blood.
17. Hope. Sophy of Kravonia.
18. Hobbes. The Dream and the Business.
19. Hullah. Theodore Leschetzky.
20. James. Confidence.
21. Keith. The Silver Maple.
22. King. The Soil.
23. Knowles. Cap and Gown.
24. Larned. Books, Culture and Character.
25. Leadbeater. The Christian Creed.
26. Long. Billy-Boy.
27. Osterhout. Experiments With Plants.
28. Page. On Newfound River.
29. Payne. When Love Speaks.
30. Quiller-Couch. The Splendid Spur.
31. Reed. A Spinner in the Sun.
32. Smith. Beautiful Story of Doris and Julie.
33. Stockton. The Late Mrs. Null.
34. Stuart. Casa Grande.
35. Taggart. Daddy's Daughters.
36. Taylor. The Charlatans.
37. Wells. In the Days of the Comet.
38. Whiting. From Dream to Vision of Life.
39. Warren. Little Journeys Abroad.
17. Hutton. The Cities of Spain.
18. Ingersoll. The Wit of the Wild.
19. Little. The Lady of the Decoration.
20. Lucas. Listener's Lure.
21. Lytton. Zanon.
22. Moore. Deeds of Daring Done by Girls.
23. Otis. Toby Tyler.
24. Parrish. Rob Hampton of Placer.
25. Phillips. The Second Generation.
26. Repplier. Compromises.
27. Richards. Peggy.
28. Seignobos. History of Ancient Civilization.
29. Smith. Montlivet.
30. Standish. Captain Jack Lorimer.
31. Stein. Gabriel and the Hour Book.
32. Steiner. On the Trail of the Emigrant.
33. Strang. Famous Stars of Light Opera.
34. Torrey. Friends on the Shelf.
35. Webster. When Patty Went to College.
36. Weyman. Chippinge Borough.
37. Williams. Romance of Modern Locomotion.
38. White. The Blazed Trail.
39. White. Lue Mystery.
40. Whitney. Friendly Letters to Girl Friends.

TRAVELING LIBRARY No. 103.

1. Balzac. The Country Doctor.
2. Barrell. Geronimo's Story of His Life.
3. Brainerd. Bettina.
4. Cockerell. Book Binding and Care of Books.
5. Cody. Success in Letter Writing.
6. Craddock. The Amulet.
7. Crawford. The College Girl of America.
8. Davis. A Friend of Caesar.
9. Deland. The Awakening of Helena Richie.
10. Eggleston. Jack Shelby.
11. French. Pelham and His Friend Tim.
12. Gates. The Plow Woman.
13. Godfrey. The Bridal of Anstace.
14. Hamilton. Abraham Lincoln.
15. Hamp. Dale and Fraser, Sheepmen.
16. Herrick. Ginsey Kreider.

TRAVELING LIBRARY No. 104.

1. Allen. The Choir Invisible.
2. Burnett. The Making of a Marchioness.
3. Carrington. Beacon Lights of Literature.
4. Chute. Practical Physics.
5. Clarke. High School Algebra.
6. Coe. Modern Europe.
7. Cyr. Dramatic First Reader.
8. Dana. Plants and Their Children.
9. Daulton. Autobiography of a Butterfly.
10. Davis. Elementary Physical Geography.
11. Dillon. The Rose of Old St. Louis.
12. Dopp. Early Cave Men.
13. Drummond. The Greatest Thing in the World.
14. Elliot. Poetry for Children.
15. Gregory. Political Economy.
16. Grover. The Overall Boys.
17. Hart. Camps and Firesides.
18. Hawthorne. Wonder Book.
19. Hough. The Mississippi Bubble.

20. Hurll. The Madonna in Art.
21. Husted. Children in Literature.
22. Jacobs. Art and Life Primer.
23. Jenks. Children of JI-Shib.
24. Kingsley. The Singular Miss Smith.
25. Leonard. How the Two Ends Met.
26. London. The Call of the Wild.
27. Lowell. Joan of Arc.
28. McMurry. Method in History.
29. Mathews. Literary Style.
30. Milne. Standard Arithmetic.
31. Munroe. In Pirate Waters.
32. Norton. Heart of Oak, Book One.
33. O'Shea. The Wonderful Choir.
34. Oudia. A Dog of Flanders.
35. Pldgin. Quincy Adams Sawyer.
36. Pittinger. The Great Locomotive Chase.
37. Raymond. Daisies and Diggleases.
38. Riis. The Making of an American.
39. Roberts. Kindred of the Wild.
40. Show. School Hygiene.
41. Singleton. Rome.
42. Smith. Introductory Modern Geometry.
43. Stevenson. A Soldier of Virginia.
44. Valle. Two and One.
45. Ware. Talk About Authors.
46. Weed. Bird Life Stories.
47. White. The Silent Places.
48. Wiggin. Birds' Christmas Carol.
49. Wood. Yale Yarns.
50. Young. Government Class Book.
21. Hurll. Child Life in Art.
22. Jackson. Father Junipero.
23. Johnston. To Have and To Hold.
24. Kipling. The Jungle Book.
25. Lilley. Elements of Algebra.
26. Lorimer. Letters From a Self-Made Man.
27. McElroy. Essential Lessons in English Etymology.
28. McMurry. Special Method. Primary Reading.
29. Osterhout. Experiments With Plants.
30. Post. Harvard Stories.
31. Ray. Sheba.
32. Redway. New Basis of Geography.
33. Schafer. History of the Pacific Northwest.
34. Sellar. Story of Lord Roberts.
35. Sexton. Stories of California.
36. Smythe. Old Time Stories.
37. Stephens. Philip Winwood.
38. Stoddard. Winter Fun.
39. Thompson. Alice of Old Vincennes.
40. Tracy. The King of Diamonds.
41. Wallace. The Lure of the Labrador Wild.
42. Warner. Back Log Studies.
43. Welsh. Book of Nursery Rhymes.
44. Wheeler. Second Lessons in Arithmetic.
45. White. The Westerners.

TRAVELING LIBRARY No 105.

1. Anderson. Stories.
2. Andrews. Elementary Geology.
3. Anonymous. The Misfit Christmas Pudding.
4. Baldwin. Fourth Reader.
5. Barnes. Language Lessons.
6. Bass. First Reader.
7. Bates. Norse Stories.
8. Beesley. Queen Elizabeth.
9. Burke. Law of Public Schools.
10. Burton. Law of Public Schools.
11. Carroll. Alice in Wonderland.
12. Caskoden. When Knighthood Was in Flower.
13. Churchill. Richard Carvel.
14. Daulton. Wings and Stings.
15. Dickens. Tale of Two Cities.
16. Eastman. Indian Boyhood.
17. Garland. Witches' Gold.
18. Greene. Cape Cod Folks.
19. Hart. How Our Grandfathers Lived.
20. Hill. Foundations of Rhetoric.
1. Adams. New Ideals of Peace.
2. Balzac. Seraphita the Alkahest.
3. Bell. Why Men Remain Bachelors.
4. Besant. Thought Power.
5. Buckley. Moral Teachings of Science.
6. Chester. Chats With Girls on Self-Culture.
7. Clark. The Dole Twins.
8. Crowley. A Daughter of New France.
9. Crockett. Ione March.
10. Dole. Golden Rule in Business.
11. Foggazaro. The Patriot.
12. Fox. A Knight of the Cumberland.
13. Frothingham. The Evasion.
14. Fuller. Across the Campus.
15. Grant. Jack Hall.
16. Greene. Short History of the English People.
17. Haggard. Silver Bell.
18. Harkins. Famous Authors (Men).
19. Harrison. Memories and Thoughts.
20. Hersy. To Girls.
21. Hyne. Captain Kettle.
22. Johnson. Phaeton Rogers.

23. Keary. A York and a Lancaster Rose.
24. Leighton. The Pilots of Pomona.
25. London. The Sea Wolf.
26. Metcalfe. Side Show Studies.
27. Miller. Saul of Tarsus.
28. Nye. A Guest at the Ludlow.
29. Otis. Mr. Stubbs' Brother.
30. Power. Making of an Orator.
31. Quiller-Couch. Sir John Constantine.
32. Spearman. Whispering Smith.
33. Speed. Jack and Nell, etc.
34. Stephens. Captain Ravenshaw.
35. Thoreau. Miscellanies.
36. Thurston. A Girl of Virginia.
37. Ward. Marcella.
38. Witt. How to Look at Pictures.
39. Wheeler. Principles of Home Decoration.
40. White. The Magic Forest.

TRAVELING LIBRARY No. 107.

1. Arnim. The Solitary Summer.
2. Ashmere. The Business Girl.
3. Balzac. Caesar Birotteau.
4. Banks. Oldfield.
5. Barr. Tekla.
6. Bellamy. Looking Backward.
7. Besant. Evolution of Life and Form.
8. Brown. The Country Road.
9. Clement. Saints in Art.
10. Crockett. Strong Mac.
11. De Garmo. Empirical Psychology.
12. Dix. Soldier Rigdale.
13. Ely. A Woman's Hardy Garden.
14. Evans. St. Elmo.
15. Farmer. Boston Cooking School Cook Book.
16. Fiske. Civil Government.
17. Ford. Honorable Peter Stirling.
18. Grant. Jack in the Bush.
19. Harland. Cardinal's Snuff Box.
20. Hough. Heart's Desire.
21. Hurlbert. Pilots of the Republic.
22. Johnston. Audry.
23. Laurie. Institutes of Education.
24. Leighton. The Thirsty Sword.
25. Liljencrantz. Thrall of Leif the Lucky.
26. London. The Son of the Wolf.
27. Lord. Best Short Poems of the Nineteenth Century.
28. McCarthy. Life of Gladstone.
29. MacGrath. The Man on the Box.
30. Marchmont. By Right of Sword.
31. Mason. The Four Feathers.
32. Norris. Blix.

33. Parker. Marjie.
34. Paine. Girls and Women.
35. Smith. Caleb West.
36. Strang. Famous Prima Donnas.
37. Wendell. Liberty, Union, Democracy.
38. Willoughby. Rights and Duties of American Citizens.
39. White. The Pass.
40. Wood. Lessons in Botany.

TRAVELING LIBRARY No. 108.

1. Alcott. May Flowers.
2. Austin. Uncle Sam's Secrets.
3. Bacheller. Eben Holden.
4. Bailey. The Nature-Study Idea.
5. Birkeland. World in Snap Shots.
6. Bunyan. Pilgrim's Progress.
7. Carrothers. The Sunrise Kingdom.
8. Caskoden. When Knighthood Was in Flower.
9. Clement. Angels in Art.
10. Comstock. Ways of the Six-Footed.
11. Cooley. Elements of Natural Philosophy.
12. Du Chailly. Lost in the Jungle.
13. Eggleston. The Hoosier Schoolmaster.
14. Ficklin. Barnes' National Arithmetic.
15. Finch. Colliery Jim.
16. Fiske. How the United States Became a Nation.
17. Ford. Janice Meredith.
18. Greene. Cape Cod Folks.
19. Grinnell. Jack in the Rockies.
20. Johnston. To Have and To Hold.
21. Lane. Rabbits, Cats and Caves.
22. Lane. Northern Europe.
23. Liljencrantz. A Ward of King Canute.
24. Lorimer. Letters from a Self-Made Merchant to His Son.
25. Meakin. A Ribbon of Iron.
26. Merwin. Calumet "K."
27. Mitchell. Scenes in Southern India.
28. Mowry. American Pioneers.
29. Norton. Vol. VI., Heart of Oak Books.
30. Perdue. Child Life in Many Lands.
31. Phelps. A Singular Life.
32. Pyrrnelle. Diddle, Dumps and Tot.
33. Rice. Mrs. Wiggs of the Cabbage Patch.
34. Rolfe. Tales of Chivalry, Scott.
35. Roosevelt. Thomas H. Benton.
36. Runkle. The Helmet of Navarre.
37. Sabin. Common Sense Didactics.

38. Smith. The Teachings of Elementary Mathematics.
39. Smith. The Tale of Bunny Cotton-Tail.
40. Smythe. Reynard the Fox.
41. Spielmann. Millais and His Works.
42. Van Bergen. Story of China.
43. White. How to Do Bead Work.
44. Wilkinson. Greek Classics in English.
45. Wood. Half Hours With a Naturalist.
46. Wright. Children's Stories in American Literature.
32. Munroe. Midshipman Stuart.
33. Norton. Vol. II., Heart of Oak Books.
34. Palgrave. Golden Treasury of Songs and Lyrics.
35. Rice. Lovey Mary.
36. Taylor. Half Hours at the Sea Side.
37. Thompson. Alice of Old Vincennes.
38. Tracy. The Pillar of Light.
39. Van Bergen. Story of Russia.
40. Williamson. The Lightning Conductor.
41. Williston. Japanese Fairy Tales.
42. White. The Expansion of Egypt.
43. White. The Westerners.
44. Whitney. Four American Indians.
45. Worcester. On Holy Ground.

TRAVELING LIBRARY No. 109.

1. Abbott. Birds About Us.
2. Alcott. Popples and Wheat.
3. Beard. Action in Art.
4. Carroll. Alice's Adventures in Wonderland and Through the Looking Glass.
5. Chamberlain. How We Are Clothed.
6. Champlin. Cyclopedia of Common Things.
7. Cholmondeley. Fishing.
8. Christie. Embroidery and Tapestry.
9. Cragin. Our Insect Friends and Foes.
10. Crawford. In the Palace of the King.
11. Davis. Soldiers of Fortune.
12. Dayot. Beautiful Women in Art.
13. Garland. Her Mountain Lover.
14. Greene. Pickett's Gap.
15. Griffiths. Japan in History.
16. Harper's Advanced Arithmetic.
17. Henty. The Treasure of the Incas.
18. Hitchcock. The Louisiana Purchase.
19. Humphrey. How New England Was Made.
20. Ingraham. The Prince of the House of David.
21. Lane. Toward the Rising Sun.
22. Livingstone. Glimpses of Pioneer Life.
23. Long. Secrets of the Woods.
24. Luckey. The Woodward Advanced Speller.
25. Mable. Heroes Every Child Should Know.
26. McCarthy. If I Were King.
27. McCutcheon. Graustark.
28. McMurry. Elements of General Method.
29. Maxter. The Dog.
30. Merwin. Calumet "K."
31. Muller. Little People of the Snow.

TRAVELING LIBRARY No. 110.

1. Besant. Man and His Bodies.
2. Birdsall. How to Make Money.
3. Blossom. Checkers.
4. Boyesen. Essays on Scandinavian Literature.
5. Caine. The Christian.
6. Chapin. Mountaineering in Colorado.
7. Dawson. London Idylls.
8. Dix. The Fair Maid of Graystones.
9. Drake. Old Landmarks and Historic Personages of Boston.
10. Flower. Slaves of Success.
11. Glasling. Private Papers of Henry Ryecroft.
12. Goodwin. Four Roads to Paradise.
13. Hamilton. Korea.
14. Herrick. The Real World.
15. Holder. Big Game Fishes of the United States.
16. Hyne. Captain Kettle.
17. Landon. Imaginary Conversations.
18. Lewis. The American Sportsman.
19. London. The Son of the Wolf.
20. Lyman. The Trail of the Grand Seigneur.
21. McCutcheon. Brewster's Millions.
22. MacGrath. The Man On the Box.
23. Marchmont. A Dash for a Throne.
24. Nicholson. In the Bishop's Carriage.
25. Morse. Vol. I., Holmes' Life and Letters.
26. Morse. Vol. II., Holmes' Life and Letters.
27. O'Neill. The Loves of Edwy.
28. Palmer. Lucy of the Stars.
29. Phillips. The Deluge.

30. Plozzi. Glimpses of Italian Society.
31. Putnam. Authors and Their Public in Ancient Times.
32. Reid. William Black, Novelist.
33. Say. Turgot.
34. Sinclair. The Jungle.
35. Smith. Tom Grogan.
36. Strang. Famous Actresses of the Day.
37. Stephens. A Gentleman Player.
38. Students Modern Missionary Crusade.
39. Tracy. The Great Mogul.
40. Trumbull. Studies in Oriental Life.
34. Parker. Marjio.
35. Primer. The Heath Readers.
36. Pollard's Synthetic Speller.
37. Sandys. Trapper Jim.
38. Shoup. History and Science of Education.
39. Sight Reader. (Primary.)
40. Smith. Life in Asia.
41. Starr. American Indians.
42. Tracy. The King of Diamonds.
43. Trowbridge. The Three Scouts.
44. White. The Silent Places.
45. Whitney. Faith Gartney's Girlhood.

TRAVELING LIBRARY No. 111.

1. Abbott. Alfred the Great.
2. Advanced Arithmetic. California State Series.
3. Alcott. Little Button Rose.
4. Brady. A Little Traitor to the South.
5. Buckley. The Fairy Land of Science.
6. Burt. Poems Every Child Should Know.
7. Churchill. The Crisis.
8. Clement. Heroines of the Bible.
9. Coolidge. Little Bo-Peep.
10. Cyr. Vol. I., Cyr Readers.
11. De Blumenthal. Folk Tales from the Russian.
12. Dickens. The Story of Little Nell.
13. Dixon. Birds' Nests.
14. Fairbanks. The Western United States.
15. Fothergill. The First Violin.
16. George. Little Journeys to Germany.
17. Henty. Through Three Campaigns.
18. Hope. The Prisoner of Zenda.
19. Ker. The Lost City.
20. King. A Knight of Columbia.
21. Klingensmith. Household Stories.
22. Knapp. The Story of the Philippines.
23. Knox. Vol. I., How to Speak and Write Correctly.
24. Lane. Strange Lands Near Home.
25. LeDuc. Learning to Draw.
26. Lodge. Alexander Hamilton.
27. Longfellow. Hiawatha.
28. McCabe. Our Young Folks' Encyclopedia of Travel.
29. McMurry & Cook. Songs of the Tree-Top and Meadow.
30. Marchmont. By Right of Sword.
31. Morley. A Few Familiar Flowers.
32. Muller. The Story of Akimakoo an African Boy.
33. Munroe. In Pirate Waters.

TRAVELING LIBRARY No. 112.

1. Abbott. Julius Caesar.
2. Adney. The Klondike Stampede.
3. Alcott. The Hole in the Wall.
4. Aldrich. Vol. II., Progressive Course in Reading.
5. Beddard. Natural History in Zoological Gardens.
6. Bell. Abroad With the Jimmies.
7. Boeghl. Forward.
8. Burroughs. Birds and Bees and Sharp Eyes, etc.
9. Comstock. Insect Life.
10. Connor. Black Rock.
11. Coolidge. Two Girls.
12. Cooper. The Deerslayer.
13. Dix. Soldier Rigdale.
14. Dodge. Hans Brinker of the Silver Skates.
15. Dole. Crib and Fly.
16. Dopp. The Tree-Dwellers.
17. Doubleday. Stories of Inventors.
18. Doyle. Tales of Sherlock Holmes.
19. Dugmore. Nature and the Camera.
20. Green. The Filigree Ball.
21. Hall & Gilman. Vol. II., Hawthorne Reader.
22. Harland. The Cardinal's Snuff Box.
23. Harris. Uncle Remus and His Friends.
24. Harte. The Luck of Roaring Camp.
25. Henderson. The Last Cruise of the Mohawk.
26. Ingersoll. The Ice Queen.
27. Irving & Fiske. Washington and His Country.
28. Jewett. The Tory Lover.
29. King. An Apache Princess.
30. Kingsley. The Story of Captain Meriwether Lewis and Captain William Clark.
31. Magruder. John Marshall.
32. McMurry. Special Method in Primary Reading.

33. Miller. My Saturday Bird Class.
34. Mitchell. The Pines of Lory.
35. Muller. Story of Wretched Flea, a Chinese Boy.
36. Nordhoff. Politics for Young Americans.
37. Norton. Vol. V., Heart of Oak Books.
38. Potter. Love in Art.
39. Reed & Kellogg. Graded Lessons in English.
40. Riley. Riley Farm-Rhymes.
41. Ruskin. Sesame and Lilies.
42. Schwartz. Five Little Strangers.
43. Steele. Fourteen Weeks in Geology.
44. Troeger. Vol. I., Nature Study Readers.
45. White. The Blazed Trail.
32. Overton. Nature Study.
33. Parkman. The Struggle for a Continent.
34. Pratt. America's Story for America's Children.
35. Reade. The Cloister and the Hearth.
36. Rice. The Rational Spelling Book.
37. Riley. Riley's Songs O'Cheer.
38. Salmon. Progress in the Household.
39. Sedgwick. Francis Parkman.
40. Sharp. The Youngest Girl in the School.
41. Swinton. New Language Lessons.
42. Tappan. Robin Hood, His Book.
43. Thanet. The Man of the Hour.
44. White. The Magic Forest.
45. Wilson. Nature Round the House.
46. Wright. Tommy — Anne and the Three Hearts.

TRAVELING LIBRARY No. 113.

1. Alcott. Pansies and Water-Lilies.
2. Allen. The Choir Invisible.
3. Arnold. The Arnold Primer.
4. Baldwin. Vol. II., Baldwin's Readers.
5. Barber. Wagner Opera Stories.
6. Bell. Wee MacGregor.
7. Bird-Bishop. Six Months in the Sandwich Islands.
8. Brady. The Two Captains.
9. Burroughs. Squirrels and Other Fur-Bearers.
10. Carnegie. Round the World.
11. Coolidge. Uncle and Aunt.
12. Crawford. Saracinesca.
13. Du Chaillu. Stories of the Gorilla Country.
14. French. Christ in Art.
15. Grant. Jack Hall.
16. Goss. Bench Work in Wood.
17. Hains. Mr. Trunnell Mate of the Ship Pirate.
18. Harrington. About the Weather.
19. Hemenway. How to Make School Gardens.
20. Henty. With the Allies to Peking.
21. Hope. Rupert of Hentzau.
22. Hotze. Lessons in Physics.
23. Ker. Into Unknown Seas.
24. Kingsley. The Singular Miss Smith.
25. Ludlow. Deborah.
26. Mable. Myths Every Child Should Know.
27. McCutcheon. Castle Cranycrow.
28. McMurry. Special Method in the Reading of English Classics.
29. Morley. The Bee People.
30. Muller. Little People of Japan.
31. Norton. Vol. III., Heart of Oak Books.

TRAVELING LIBRARY No. 114.

1. Abbott. Mary Queen of Scots.
2. Alcott. A Christmas Dream.
3. Armstrong. Around the World With a King.
4. Baldwin. Picture Making for Pleasure and Profit.
5. Barbour. The Land of Joy.
6. Benson. A Friend With the Countersign.
7. Blossom. Checkers.
8. Brooks. The True Story of Lafayette.
9. Chamberlin. Ordered to China.
10. Clarke. Arabian Nights.
11. Coolidge. Curly Locks.
12. Crawford. Sant' Ilario.
13. Crockett. Red Cap Tales.
14. Davis. Three Gringos in Venezuela and Central America.
15. Eggleston. Evelyn Byrd.
16. Flske. Civil Government in the United States.
17. French. Shakespeare's Macbeth.
18. Goff. Goff's Practical Arithmetic.
19. Gordon. Vol. I., Gordon's Reader.
20. Guerber. The Story of the Chosen People.
21. Husted. Stories of Indian Children.
22. Hamblen. The Story of a Yankee Boy.
23. Hawthorne. The Marble Faun.
24. Hays. Prince Lazybones and Other Stories.
25. Herrick. Wonders of Plant Life.
26. Hulbert. Forest Neighbors.
27. Kellogg. Home Furnishing Practical and Artistic.

28. King. A Broken Sword.
29. Knight. With the Royal Tour.
30. Krout. Two Girls in China.
31. Ludlow. Deborah.
32. Mable. Fairy Tales Every Child Should Know.
33. McMurry. The Method of the Recitation.
34. Morley. Insect Folk.
35. Noyes. Legends of the Saints of Italy.
36. Russell. The Mate of the Good Ship York.
37. Shaw. Physics by Experiment.
38. Sinclair. Swimming.
39. Sprague. Sprague Primer.
40. Stephens. The Mystery of Murray Davenport.
41. Stevenson. Treasure Island.
42. Strang. Famous Actors of the Day.
43. Walker. Our Birds and Their Nestlings.
44. Wister. The Virginian.
45. Wright. Wabeno the Magician.

TRAVELING LIBRARY No. 115.

1. Abernethy. American Literature.
2. Alcott. The Candy Country.
3. Baldwin. Vol. III., Baldwin's Readers.
4. Bashford. The Renting of the Tilliums.
5. Benson. A Friend With the Countersign.
6. Bergen. Glimpses at the Plant World.
7. Brooks. Elementary Arithmetic.
8. Cody. The Adventures of Buffalo Bill.
9. Compton. Indian Life in Town and Country.
10. Cooke. Romance of Low Life Amongst Plants.
11. Coolidge. Little Tommy Tucker.
12. Crawford. The Heart of Rome.
13. Davis. Soldiers of Fortune.
14. Deshler. Afternoons With the Poets.
15. Doubleday. A Year in a Yawl.
16. Dunton. Vol. II., Glimpses of the World.
17. Elson. A History of Opera.
18. Foster. Elementary Woodworking.
19. Gilman. Vol. II., Colonization of America.
20. Grinnell. Our Feathered Friends.
21. Herrick. The Common Lot.
22. Holland. Bitter-Sweet.

23. Holton. Primer.
24. Hope. Phroso.
25. Jacobs. Many Cargoes.
26. Lyte. Elementary English.
27. Lytton. Last Days of Pompeii.
28. McFarland. Getting Acquainted With the Trees.
29. Major. Dorothy Vernon of Haddon Hall.
30. Mason. The Four Feathers.
31. Meany. Vancouver's Discovery of Puget Sound.
32. Mott & Dutton. Fishing and Hunting.
33. Mowry. Studies in Civil Government.
34. Northrup. 'Sconset Cottage Life.
35. Pratt. Legends of the Red Children.
36. Schweinfurth. Vol. I., The Heart of Africa.
37. Schweinfurth. Vol. II., The Heart of Africa.
38. Seton. Monarch the Big Bear.
39. Sheldon. Katherine's Sheaves.
40. Stansbury. A Kittiwake of the Great Kills.
41. Taine. The Pyrenees.
42. Tovey. Reviews and Essays in English Literature.
43. Wilson. The Spenders.
44. Winnington. The Outlook Fairy Book.
45. Worsfold. Egypt Yesterday and Today.

TRAVELING LIBRARY No. 116.

1. Abbott. Maria Antoinette.
2. Alcott. Marjorie's Three Gifts.
3. Barr. Tekla.
4. Burnett. Giovanni and the Other.
5. Chubb. The Teaching of English.
6. Cook. Wellesley Stories.
7. Coolidge. A Little Knight of Labor.
8. Corelli. Thelma.
9. Dickens. Child's History of England.
10. Eggleston. Dorothy South.
11. Flower. Delightful Dodd.
12. Ford. The Story of an Untold Love.
13. Gilman. Austin & Blaisdell. Vol. I., The Hawthorne's Readers.
14. Gordon. Vol. II., Gordon's Reader.
15. Harris. Uncle Remus.
16. Hawthorne. Tanglewood Tales.
17. Henty. Redskin and Cowboy.
18. Hitchcock. The Louisiana Purchase.
19. Hope. The Prisoner of Zenda.

20. Hoyt. The Misdemeanors of Nancy.
21. Kingsley. Four American Explorers.
22. Krout. Alice's Visit to the Hawaiian Islands.
23. Layard. Early Adventures in Persia, Susiana and Babylonia.
24. Lindley. California of the South.
25. Long. Home Geography.
26. Lounsbury. The Wild Flower Book for Young People.
27. Lyte. Elements of Grammar and Composition.
28. Lytton. The Last Days of Pompeii.
29. Mable. Essays on Nature and Culture.
30. Milne. Plane and Solid Geometry.
31. Monteith. Some Useful Animals.
32. Needham. Outdoor Studies.
33. Rice. The Rational Spelling Book.
34. Riis. Theodore Roosevelt the Citizen.
35. Rocheleau. Great American Industries.
36. Sherer. Young Japan.
37. Smiles. Self Help.
38. Stoddard. Winter Fun.
39. Tarkington. Monsieur Beaucaire.
40. Tennyson. Poems.
41. Van Bergen. Story of Japan.
42. Weguclin. Carnations and Picotees.
43. Winnington. The Outlook Story Book.
44. Wright. Dogtown.
45. Youth's Companion Series. The Wide-World.
20. Loftie. Rambles In and Near London.
21. London. The Sea Wolf.
22. Macklin. Monumental Brasses.
23. Mills. Animal Intelligence.
24. Muller. Auld Lang Syne.
25. Nicholson. Zaida Dameron.
26. Norton. Letters of Thomas Carlyle, 1826-1836.
27. Pitman. Stories of Old France.
28. Pyle. Prose and Verse for Children.
29. Raymond. Painting, Sculpture and Architecture.
30. Rose. With the Greeks in Thessaly.
31. Sorel. Montesquieu.
32. Streeter. The Fat of the Land.
33. Wagner. Pacific History Stories.
34. Ward. Lady Rose's Daughter.
35. Warner. Fashions in Literature.
36. Wheaton. The Russells in Chicago.
37. Williams. Europe from May to December.
38. Wood. The Spirit of the Service.
39. Wood. Man and Beast.
40. Wright. Children's Stories in English Literature.

TRAVELING LIBRARY No. 118.

1. Aldrich. Vol. III., Progressive Course in Reading.
2. Alexander. The Conquest of the Air.
3. Bailey. Cornell Nature-Study Leaflets.
4. Baldwin. Vol. I., School Reading by Grades.
5. Barr. Thyra Varrick.
6. Bartlett. Egypt to Palestine.
7. Beers. From Chaucer to Tennyson.
8. Besant. The Seven Principles of Man.
9. Burns. English Kings According to Shakespeare.
10. Corelli. The Master Christian.
11. Crawford. Lion Orsino.
12. Daudet. The Nabob.
13. Deeping. Uther and Igraine.
14. Dewing. Beauty in the Household.
15. Goodale. The Literature of Philanthropy.
16. Grover. The Outdoor Primer.
17. Hart. Vol. I., Colonial Children.
18. Henderson. Gardening for Pleasure.
19. Hornung. The Amateur Cracksmen.
20. Horsley. Recollections of a Royal Academician.
21. Johnson. A Boy on a Farm.
22. Jones. Vol. II., The Jones Readers.

TRAVELING LIBRARY No. 117.

1. Alcott. Jack and Jill.
2. Baldwin. Four Great Americans.
3. Black. The Practice of Self-Culture.
4. Bowles. Byron's Shorter Poems.
5. Calne. The Eternal City.
6. Corelli. A Romance of Two Worlds.
7. Crookes. The Wheat Problem.
8. Dayot. Beautiful Women in Art.
9. Edwards. Untrodden Peaks and Unfrequented Valleys.
10. Evans. St. Elmo.
11. Farrar. The Garden of Asia.
12. Ford. The Honorable Peter Stirling.
13. Heath. Autumnal Leaves.
14. Husted. Story of Indian Chieftains.
15. Hyne. McTodd.
16. Johnston. Prisoners of Hope.
17. King. Comrades in Arms.
18. Kirby. Aunt Martha's Corner Cupboard.
19. Gaboriau. Monsieur Lecoq.

23. Lawton. The Successors of Homer.
24. Little. Mount Omi and Beyond.
25. London. The Call of the Wild.
26. Longman. Archery.
27. MacGrath. The Puppet Crown.
28. McMurry. Pioneers of the Mississippi Valley.
29. Mayhew. London Characters.
30. Miles. 1,001 Animal Anecdotes.
31. Miller. Testimony of the Rocks.
32. Phillips. Old Tales and Modern Ideals.
33. Poe. Prose Tales.
34. Rideout. Reached Keels.
35. Roberts. The Promotion of the Admiral.
36. Stevenson. A Soldier of Virginia.
37. Thomas. Hunting Big Game With Gun and With Kodak.
38. Watanna. Daughter of Nijo.
39. White. The Claim Jumpers.
40. Wilson. The Spenders.
27. McCartney. The Story of a Great Horse.
28. MacGrath. Hearts and Masks.
29. McMurry. Pioneers of the Rocky Mountains and the West.
30. Morley. Charles Lamb.
31. Norris. McTeague.
32. Rives. Hearts Courageous.
33. Roberts. The Kindred of the Wild.
34. Roberts. The Bird Book.
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36. Sangster. Eleanor Lee.
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39. Ward. The Marriage of William Ashe.
40. Winslow. Little Journeys in Literature.

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13. Freeland. Trelawny.
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19. Hornung. Raffles.
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25. London. The Call of the Wild.
26. More. A Captain of Men.
27. Norris. A Man's Woman.
28. Ossoli. Life Without and Life Within.
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30. Rossetti. Letter and Spirit.

31. Seton. Nimrod's Wife.
32. Sherlock. The Red Anvil.
33. Smith. Calob West, Master Diver.
34. Standing. Sir Lawrence Alma-Tadema.
35. Stearns. Four Great Venetians.
36. Tarbell. Madam Roland.
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7. Carroll. Alice in Wonderland and Through a Looking-Glass.
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25. Mitchell. Adventures of Francois.
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31. Rils. The Making of An American.
32. Riley. Morning.
33. Reid. The Rifle Rangers.
34. Roach. Some Successful Marriages.
35. Sage. The District Attorney.
36. Thanet. The Man of the Hour.
37. Vance. The Brass Bowl.
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39. Whitlock. The Happy Average.
40. White. The Blazed Trail.

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17. Johnston. To Have and To Hold.
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19. King. The Medal of Honor.
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23. Milley. In Cuba With Shafter.
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34. Strang. Famous Actors of the Day.
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28. Milton. Comus, Lycidas, etc.
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36. Shaw. Discoverers and Explorers.
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39. Wilson. The Spenders.
40. Wister. The Virginian.

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2. Bernstein. In the Gates of Israel.
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6. Carr. The Fairy of the Rhone.
7. Claflin. Old Time New England Life.
8. Connington. Works of Virgil.

9. Dix. Soldier Rigdale.
10. Eggleston. Stories of American Life and Adventure.
11. Fitch. Thomas and Mathew Arnold.
12. Flick. The Three Circuits.
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16. Hott. Book of Asparagus.
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18. Johnston. Prisoners of Hope.
19. King. A Daughter of the Sioux.
20. Kingsley. Capt. M. Lewis and Capt. W. Clark.
21. Lahee. Famous Violinists.
22. Leighton. The Thirsty Sword.
23. London. The Sea Wolf.
24. MacGowan. The Last Word.
25. McCutcheon. Castle Cranecrow.
26. Mason. Four Feathers.
27. Munsey. Volume No. 22, 1899-0.
28. Nesbit. The Railway Children.
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34. Stevenson. A Soldier of Virginia.
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37. Visscher. Blue Grass Ballads.
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40. Wright. Wabeno, the Magician.
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20. Mackie. The Flight of Dawn.
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29. Roberts. The Kindred of the Wild.
30. Sheldon. Katharine's Sheaves.
31. Smith. Bobtail Dixie.
32. Storey. Charles Sumner.
33. Thackery. Stray Papers.
34. Thanet. The Lion's Share.
35. Wade. Our Little Armenian Cousins.
36. Wagner. The Voice of Nature.
37. Warren. Little Journeys Abroad.
38. Watson. A Midsummer Day's Dream.
39. Welsh. Colonial Days.
40. Whitson. The Castle of Doubt.

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2. Bennett. Treasure of Peyre Gallard.
3. Benton. As Seen From the Ranks.
4. Bruun. Cave Dwellers of Southern Tunisia.
5. Cosmopolitan. Volume 41, 1906.
6. Dix. Fair Maid of Graystones.
7. Edwards. Thousand Miles Up the Nile.
8. Farrar. Great Books.
9. Field. The Eugene Field Book (Burt-Cable).
10. Fiede. A Corner of Cathay.
11. Green. The Mayor's Wife.
12. Hellis. Little King Davie.
1. Anonymous. Ordeal of Elizabeth.
2. Anonymous. The Gamekeeper at Home.
3. Barr. Song of a Single Note.
4. Blindloss. Alton of Somasco.
5. Brown. Dr. John Brown.
6. Clement. Saints in Art.
7. Comegys. Tour Round My Library.
8. Cosmopolitan. Volume 41, 1906.
9. Crewdson. Tales of the Road.
10. Cumming. Wild Men and Wild Beasts.
11. Durand. An Autumn Tour in Western Persia.
12. Eggleston. Dorothy South.
13. Frederic. The Market Place.
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15. Howells. Rise of Silas Lapham.
16. Johnston. Little Colonel's Vacation.
17. Liljencrantz. Thrall of Lief the Lucky.

18. Lodge. Certain Accepted Heroes.
19. McGovney. Stories of Long Ago in the Philippines.
20. MacManus. Our Little French Cousin.
21. Marden. Good Manners and Success.
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24. Morley. Little Wanderers.
25. Munroe. Prince Dusty.
26. Murray. Japan.
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28. Pidgin. The Climax.
29. Pratt. Legends of Norseland.
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23. Lewis. Gunner Aboard the Yankee.
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26. Major. Dorothy Vernon.
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34. Stanley. My Early Travels and Adventures, Vol. I.
35. Stanley. My Early Travels and Adventures, Vol. II.
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39. Whitlock. The Happy Average.
40. Youth's Companion Series. Our Country East.

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3. Barnes. Hero of Erie.
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6. Benjamin. Persia.
7. Billings. Tobacco; Its Culture, Manufacture and Use.
8. Campbell. Little Jan.
9. Carpenter. South America, Social, Industrial and Political.
10. Conrad. The Secret Agent.
11. Cosmopolitan, Volume 41, 1906.
12. Davis. Soldiers of Fortune.
13. Daudet. La Belle Nivernais.
14. Deeping. Uther and Igraine.
15. Dewar. Hampshire With the Isle of Wight.
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6. Browning. Casa Guida Windows.
7. Carr. The Fairy of the Rhone.
8. Churchill. Richard Carvel.
9. Cosmopolitan, Volume 42, 1906-7.
10. Conway. Travels in South Kensington.
11. Foa. Boy Life of Napoleon.
12. Gaskell. Cranford.
13. Hazlitt. Gleanings in Old Garden Literature.
14. Hewlett. The Fool Errant.
15. Hotchkiss. A Colonial Free Lance.
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17. Hurl. Child Life in Art.
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19. King. Comrades in Arms.
20. Kingsley. The Cross Triumphant.
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24. Lynde. The Helpers.

25. McMurry. Pioneers on Land and Sea.
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36. Thanet. We All.
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34. Sinclair. The Helpmate.
35. Stephens-Westley. Clementina's Highwayman.
36. Theuriet. Rustic Life in France.
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39. Williamson. The Car of Destiny.
40. Wright. Flowers and Ferns in Their Haunts.

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4. Bindloss. Winston of the Prairie.
5. Boulton. Thomas Gainsborough.
6. Brinton. Trusla.
7. Burnett. The Shuttle.
8. Cambon. Essays and Addresses.
9. Chadwick. The Lover's Treasury of Verse.
10. Cross. The Life and Letters of George Elliot.
11. Davis. The Scarlet Car.
12. Davison. A Study of Recent Earthquakes.
13. De Morgan. Alice, for Short.
14. Eggleston. Love Is the Sum of It All.
15. Freeborough-Rankin. Chess Openings.
16. Four American Universities.
17. Gibson. Sketches in Egypt.
18. Higginson. The Voice of April Land.
19. Hewlett. The Stooping Lady.
20. Hough. The Way of a Man.
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24. Le Gallienne. Rudyard Kipling; A Criticism.
25. McCutcheon. The Daughter of Anderson Crow.
26. Munsey. Volume 13, 1895.
27. Parker. The Weavers.
28. Parrish. Beth Norvell.
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2. Allibone. Great Authors.
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4. Bacon. In High Places.
5. Bard. Chinese Life in Town and Country.
6. Barnett. Jerry's Reward.
7. Bourinot. Canada.
8. Campbell. Little Metzu the Japanese Boy.
9. Carr. The Iron Way.
10. Chadwick. A Treasury of Helpful Verse.
11. Charles. In the Country God Forgot.
12. Churchill. The Crisis.
13. Cosmopolitan, Volume 23, 1897.
14. Corelli. Temporal Power.
15. Ewing. Jackanapes.
16. Finnemore. Japan.
17. Ford. Honorable Peter Sterling.
18. Green. Every Day Luncheons.
19. Gordon. Tecumseh, Chief of the Shawanoes.
20. Harrod. Mother Earth.
21. Hichens. Barbary Sheep.
22. Higginson. From the Land of the Snow Pearls.
23. Hough. Heart's Desire.
24. Johnston. The Story of Dago.
25. Kean. A Transplanted Nursery.
26. Lane. Oriole Stories.
27. Lincoln. Mr. Pratt.
28. Lothrop. William H. Seward.
29. Mathews. The Annals of Mont Blanc.
30. Marchmont. A Dash for a Throne.
31. Nicholson. The Port of Missing Men.

32. Pidgeon. Sarah Bernhart Brown.
33. Preston. On Common Ground.
34. Bliss. Theodore Roosevelt, the Citizen.
35. Roberts. The Kindred of the Wild.
36. Seton-Thompson. Krag and Johnny Bear.
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5. Chapman. Emerson and Other Essays.
6. Church. Lords of the World.
7. Corson. Primer of English Verse.
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9. Davis. A Friend of Caesar.
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11. Douglas. Canada.
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15. Griswold. Personal Sketches of Recent Authors.
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17. Ingersoll. Eight Secrets.
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20. Kennedy. The Lodestar.
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39. Winter. Shakespeare's England.
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6. Burnham. Doctor Latimer.
7. Cable. The Cavalier.
8. Chadwick. Lover's Treasury of Verse.
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21. King. A Knight of Columbia.
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23. Mertins. The Storm Signal.
24. Morrison. Edward Gibbon.
25. Munsey. Volume 28, 1902-3.
26. Parkman. Frontenac, and New France, etc.
27. Pratt. The Great West.
28. Prescott. A Small, Small Child.
29. Runkle. The Helmet of Navarre.
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5. Cosmopolitan. Volume 29, 1900.
6. D'Annunzio. The Daughter of Jorio.
7. Dobson. Eighteenth Cent. Vignettes.
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9. Fletcher. Gustavus Adolphus.
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14. Houston. The Boy Geologist.
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16. Johnston. Boy's Life of Captain John Smith.
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18. Kingsley. The Singular Miss Smith.
19. Le Quex. The Czar's Spy.
20. Loomis. Araminta and the Automobile.
21. MacDonald. Our Little Canadian Cousin.
22. MacGrath. The Best Man.
23. Mackie. The Flight of Dawn.
24. M'Naughton. The Poems of Ossian.
25. Meredith. Under the Harrow.
26. Perry. Walt Whitman.
27. Pratt. Stories from Old Germany.
28. Reid. The Rifle Rangers.
29. Rives. Hearts Courageous.
30. Sage. By Right Rivine.
31. Sedgwick. A Fountain Sealed.
32. Shaw. Big and Little People of Other Lands.
33. Stevenson. Familiar Studies, Vol. I.
34. Stevenson. Familiar Studies, Vol. II.
35. Stringer. Phantom Wires.
36. Rossetti. Keats.
37. Upton. Hermann and Thusnelda.
38. Webster. Calumet K.
39. Williamson. The Lightning Conductor.
40. Woodbury. Talks With Emerson.

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1. Acheson. Shakespeare and the Rival Poets.
2. Bayliss. The Enchanted Island.
3. Brown. Mr. Tuckerman's Nieces.
4. Burroughs. Afoot and Afloat.
5. California State Series. Civil Government.

6. Campbell. Wah Sing Our Little Cousin.

7. Conway. Thomas Carlyle.
8. Cosmopolitan. Volume 31, 1901.
9. Dix. A Primer of Tennyson.
10. Dixon. A Primer of Tennyson.
11. Gilkes. A Day at Dulwich.
12. Gordon. Red Jacket, the Last of the Senecas.
13. Greene. Cape Cod Folks.
14. Harland. The Cardinal's Snuff Box.
15. Henty. Through Three Campaigns.
16. Stokely-Hurd. Miss Billy.
17. Keays. He That Eateth Bread With Me.
18. King. A Broken Sword.
19. Lane. Under Sunny Skies.
20. Lewis. The Next Door Morelands.
21. Martineau. The Peasant and the Prince.
22. Mason. The Broken Road.
23. Merwin-Webster. Calumet K.
24. Moscheles. Fragments of an Autobiography.
25. Ouida. Findel-Kind.
26. Parrish. The Great Plains.
27. Pratt. People and Places.
28. Rees. The Diversions of a Book Worm.
29. Reed. Napoleon's Young Neighbor.
30. Rideout. Admiral's Light.
31. Steele. On the Face of the Waters.
32. Stevenson. A Soldier of Virginia.
33. Wade. Our Little Italian Cousin.
34. Warner. Susan Clegg.
35. Williamson. The Lightning Conductor.
36. Wheeler. Wheeler's Graded Reader.
37. White. The Nether Millstone.
38. White. Lee.
39. White. Arizona Nights.
40. Wright. A Handbook of the Philippines.

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2. Burr. The Jessop Bequest.
3. Davis. A Friend of Caesar.
4. Edgar. Stories from Morris.
5. Field. In Pursuit of Priscilla.
6. Gilder. Authors at Home.
7. Gilman. Stories of Symphonic Music.
8. Glover. Book of Novel Entertainments.
9. Gribble. Lake Geneva; Its Literary Landmarks.
10. Griffs. Brave Little Holland.

11. Hall. Aunt Jane of Kentucky.
12. Hamblin. The Story of a Yankee Boy.
13. Henty. With the Allies to Peking.
14. Hichens. The Garden of Allah.
15. Hurl. Child Life in Art.
16. James. Bachelor Betty.
17. Kenton. Clem.
18. Kingsley. Those Queer Browns.
19. Mason. The Real Agatha.
20. McCutcheon. Castle Cranecrow.
21. Page. Under the Crust.
22. Parrish. A Sword of the Old Frontier.
23. Raymond. The Heroine of Roseland.
24. Reid. The Rifle Rangers.
25. Schwatka. The Land of Cave and Cliff Dwellers.
26. Stanley. The Backwoodsman.
27. Stevens. Introduction to Botany.
28. Stokeley-Hurd. Miss Billy.
29. Tappan. Short History of America's Literature.
30. Tarkington. His Own People.
31. Ticknor. Life of Prescott.
32. Upton. Swiss Heroes.
33. Welkel. Betty Baird's Ventures.
34. Weld. Glimpses of Tennyson.
35. Wesselhoeft. Diamond King, etc.
36. Wiggins. The Old Peabody Pew.
37. Witchell. The Evolution of Bird Song.
38. Woolson. George Elliot and Her Heroines.
39. Wharton. The Fruit of the Tree.
40. Wright. The Shepherd of the Hills.
41. Munsey. Vol. 35, 1906.
42. Dickens. Charming Stories About Children.
43. Doubleday. Cattle Ranch to College.
44. Drummond. Pax Vobiscum.
45. Durn. Mr. Dooley in the Hearts of His Countrymen.
46. Grover. Art Literature Reader, Book I.
47. Hewitt. Pedagogy.
48. Houghton. Start Right Questions in Geography.
49. Hunt and Gourinley. Modern Speller.
50. Judson. The Young American.
51. Kingsley. Wings and Fetters.
52. London. The Call of the Wild.
53. Lounkvist. Wild Animals of Forest and Jungle.
54. Lounsberry. The Garden Book for Young People.
55. McCarthy. If I Were King.
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57. Michelson. In the Bishop's Carriage.
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66. Rand-McNally. Primary Arithmetic.
67. Ray. Ackroyd of the Faculty.
68. Reid. Greatest Fact in Modern History.
69. Roberts. In the Deep of the Snow.
70. Rollins. What Can a Young Man Do?
71. Sleight. An Island Heroine.
72. Smith. Tom Grogan.
73. Thayer. Verses and Translations.
74. Thompson. Alice of Old Vincennes.
75. Tracy. The Wings of the Morning.
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11. Grote and Segur. Two Great Deeds.
12. Grover. Art Literature Readers, A Primer.
13. Houghton. Start Right Questions in Geography.
14. Hurl. The Madonna in Art.
15. Jackson. By Love's Sweet Rule.
16. Kingsley. Wings and Fetters.
17. Kupper. Lives and Stories Worth Remembering.
18. Lea. The Vermilion Pencil.
19. Lillie. Allison's Adventures.
20. London. The Call of the Wild.
21. Lonnkvist. Wild Animals of Forest and Jungle.
22. McCarthy. If I Were King.
23. McCutcheon. Castle Cranecrow.
24. Michelson. In the Bishop's Carriage.
25. Morris. Pictorial History of the United States.
26. Needham. Elementary Lessons in Zoology.
27. Nicholson. The Main Chance.
28. Palmer. Where Honour Leads.
29. Redway. The Basis of Geography.
30. Sommers. The Two Bequests.
31. Spofford. A Book for All Readers.
32. Stockton. A Jolly Fellowship.
33. Thompson. Alice of Old Vincennes.
34. Tracy. The Wings of the Morning.
35. Upton. Joseph Hayden.
36. White. The Blazed Trail.
37. Wilson. The Spenders.
38. Winfield. The Rover Boys Out West
39. Yerkes. Recitations for Boys and Girls.
40. Cosmopolitan. Vol. 28, 1899-0.
4. Beach. The Barrier.
5. Besant. Karma.
6. Blanchan. Bird Neighbors.
7. Bonehill. With Custer in the Black Hills.
8. Brebner. Princess Maritza.
9. Brooks. Lives of Great Americans.
10. Comins. Marion Berkeley.
11. Connor. The Prospector.
12. Dickens. Charming Stories of Children.
13. Doubleday. Cattle Ranch to College.
14. Goff. Elementary Arithmetic.
15. Great Authors. Great Generals.
16. Henty. By Conduct and Courage.
17. Horne and Scobey. Stories of Great Artists.
18. Houghton. Start Right Questions in Geography.
19. Kingsley. Wings and Fetters.
20. Lilley. Ruth Endicott's Way.
21. London. The Call of the Wild.
22. Lonnkvist. Wild Animals of Forest and Jungle.
23. McCarthy. If I Were King.
24. McCutcheon. Castle Cranecrow.
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26. Monteth. Easy Lessons in Popular Science.
27. Morris. Pictorial History of the United States.
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29. Nicholson. The Main Chance.
30. Potter. Love in Art.
31. Seltz. Discoveries in Everyday Europe.
32. Shepard. Elements of Chemistry.
33. Stockton. A Jolly Fellowship.
34. Thompson. Alice of Old Vincennes.
35. Tracy. The Wings of the Morning.
36. Vandergrift. Doris and Theodora.
37. Wade. Our Little Russian Cousin.
38. White. The Blazed Trail.
39. Wilson. The Spenders.
40. Winfield. The Rover Boys Out West.
41. Young. Elements of Astronomy.
42. Yerkes. Recitations for Boys and Girls.

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TRAVELING LIBRARY NO. 139.

1. Algier. The Store Boy.
2. American Magazine. Vol. 63, 1906-7.
3. Bass. The Beginner's Reader.
4. Bell. The King's Rubies.
2. Blanchan. Bird Neighbors.
3. Bonehill. With Custer in the Black Hills.
4. Brebner. Princess Maritza.
5. Brooke. English Literature.
6. Brooks. Lives of Great Americans.

7. Burt and Howells. The Literary Primer.
8. Chapman. Ralph in the Switch Tower.
9. Connor. The Prospector.
10. Cosmopolitan. Vol. 22. 1896-7.
11. Crawford. Ave Roma Immortalis.
12. Crawford. Little Journeys into Old New England.
13. Dickens. Charming Stories About Children.
14. Doubleday. Cattle Ranch to College.
15. Hall. The Arithmetic Primer.
16. Henderson. The Last Cruise of the Mohawk.
17. Hornsman. Lord Cammarleigh's Secret.
18. Houston. The Wonder Book of the Atmosphere.
19. Kingsley. Wings and Fetters.
20. Lillie. The Family Dilemma.
21. London. The Call of the Wild.
22. Lonkvist. Wild Animals of Forest and Jungle.
23. McCarthy. If I Were King.
24. Meleney and Giffin. Spelling Book.
25. Michelson. In the Bishop's Carriage.
26. Milne. High School Algebra.
27. Morris. Pictorial History of the United States.
28. Nicholson. The Main Chance.
29. Quilter. Ghetto.
30. Rolfe. English Classics.
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33. Tracy. The Wings of the Morning.
34. Vance. The Black Bag.
35. Vandergrift. Rose Raymond's Ward.
36. White. Elements of Pedagogy.
37. White. The Blazed Trail.
38. Willson. The Spenders.
39. Winfield. The Rover Boys Out West.
40. Yerkes. Recitations for Boys and Girls.
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11. Dye. McLoughlin and Old Oregon.
12. Field. Little Book of Tribune Verse.
13. Fothergill. The First Violin.
14. Garland. Captain of the Gray-Horse Troop.
15. Grant. Jack in the Bush.
16. Johnston. Little Colonel's Knight Comes Riding.
17. Liljencrantz. The Ward of King Canute.
18. McCutcheon. Beverly of Graustark.
19. McGrath. The Man on the Box.
20. Martin. Emmy Lou.
21. Mason. The Four Feathers.
22. Mitchell. The Pines of Lory.
23. Munroe. In Pirate Waters.
24. Murray-Aaron. The Butterfly Hunters.
25. Stratton-Porter. Freckles.
26. Sidney. Little Peppers in Little Brown House.
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28. Stoddard. Winter Fun.
29. Tarkington. Gentleman from Indiana.
30. Thurston. The Masquerader.
31. Trine. In the Fire of the Heart.
32. Warde. Betty Wales, Senior.
33. Whitman. Leaves of Grass.
34. Whyte. Nina's Career.
35. Winnington. Outlook Fairy Book.
36. Wise. Diomed.
37. Wister. The Virginian.
38. Wright. Tomme-Anne.
39. Cosmopolitan. Vol. 40. 1905-6.
40. Lahee. Famous Pianists.

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1. Benson. From a College Widow.
2. Blackmore. Lorna Doone.
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5. Caskoden. When Knighthood Was in Flower.
6. Collingwood. The Log of a Privateersman.
7. Conner. Black Rock.
8. Dillon. The Rose of Old St. Louis.
9. Dodge. Hans Brinker.
10. Doubleday. Stories of Inventors.
11. Dye. McLoughlin and Old Oregon.
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13. Fothergill. The First Violin.
14. Garland. Captain of the Gray-Horse Troop.
15. Grant. Jack in the Bush.

16. Johnston. Little Colonel's Knight Comes Riding.
17. Liljencrantz. The Ward of King Canute.
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32. Warde. Betty Wales, Senior.
33. Whitman. Leaves of Grass.
34. Whyte. Nina's Career.
35. Winnington. Outlook Fairy Book.
36. Wise. Diomed.
37. Wister. The Virginian.
38. Wright. Tommy-Anne.
39. Lahee. Famous Pianists.
40. Cosmopolitan. Vol. 41, 1906.
21. Mason. The Four Feathers.
22. Mitchell. The Pines of Lory.
23. Munroe. In Pirate Waters.
24. Murray-Aaron. The Butterfly Hunters.
25. Stratton-Porter. Freckles.
26. Sidney. Little Peppers in Little Brown House.
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28. Stoddard. Winter Fun.
29. Tarkington. Gentleman from Indiana.
30. Thurston. The Masquerader.
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32. Warde. Betty Wales, Senior.
33. Whitman. Leaves of Grass.
34. Whyte. Nina's Career.
35. Winnington. Outlook Fairy Book.
36. Wise. Diomed.
37. Wister. The Virginian.
38. Wright. Tommy-Anne.
39. Lahee. Famous Violinists.
40. Cosmopolitan. Vol. 42, 1906-7.

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7. Conner. Black Rock.
8. Dillon. The Rose of Old St. Louis.
9. Dodge. Hans Brinker.
10. Doubleday. Stories of Inventors.
11. Dye. McLoughlin and Old Oregon.
12. Field. Little Book of Tribune Verse.
13. Fothergill. The First Violin.
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25. Stratton-Porter. Freckles.
26. Sidney. Little Peppers in Little Brown House.

27. Stockton. A Jolly Fellowship.
28. Stoddard. Winter Fun.
29. Tarkington. Gentleman from Indiana.
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31. Trine. In the fire of the Heart.
32. Warde. Betty Wales, Senior.
33. Whitman. Leaves of Grass.
34. Whyte. Nina's Career.
35. Winnington. Outlook Fairy Book.
36. Wise. Diomed.
37. Wister. The Virginian.
38. Wright. Tommy-Anne.
39. Lahee. Famous Violinists.
40. Cosmopolitan, Vol. 30, 1900-1.

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8. Dillon. The Rose of Old St. Louis.
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10. Doubleday. Stories of Inventors.
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35. Winnington. Outlook Fairy Book.
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7. Conner. Black Rock.
8. Dillon. The Rose of Old St. Louis.
9. Dodge. Hans Brinker.
10. Doubleday. Stories of Inventors.
11. Dye. McLoughlin and Old Oregon.
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23. Munroe. In Pirate Waters.
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31. Trine. In the Fire of the Heart.
32. Warde. Betty Wales, Senior.
33. Whitman. Leaves of Grass.
34. Whyte. Nina's Career.
35. Winnington. Outlook Fairy Book.
36. Wise. Diomed.
37. Wister. The Virginian.

38. Wright. Tommy-Anne.
39. Clement. Angels in Art.
40. Cosmopolitan, Vol. 35, 1903.

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6. Collingwood. The Log of a Privateersman.
7. Conner. Black Rock.
8. Dillon. The Rose of Old St. Louis.
9. Dodge. Hans Brinker.
10. Doubleday. Stories of Inventors.
11. Dye. McLoughlin and Old Oregon.
12. Field. Little Book of Tribune Verse.
13. Fothergill. The First Violin.
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16. Johnston. Little Colonel's Knight Comes Riding.
17. Liljencrantz. The Ward of King Canute.
18. McCutcheon. Beverly of Graustark.
19. MacGrath. The Man on the Box.
20. Martin. Emmy Lou.
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22. Mitchell. The Pines of Lory.
23. Munroe. In Pirate Waters.
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29. Tarkington. Gentleman from Indiana.
30. Thurston. The Masquerader.
31. Trine. In the Fire of the Heart.
32. Warde. Betty Wales, Senior.
33. Whitman. Leaves of Grass.
34. Whyte. Nina's Career.
35. Winnington. Outlook Fairy Book.
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37. Wister. The Virginian.
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39. Clement. Angels in Art.
40. Cosmopolitan, Vol. 36, 1903-4.

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3. Burnett. Giovanni and the Other.
4. Carroll. Adventures in Wonderland and Through a Looking Glass.
5. Caskoden. When Knighthood Was in Flower.
6. Collingwood. The Log of a Privateersman.
7. Conner. Black Rock.
8. Dillon. The Rose of Old St. Louis.
9. Dodge. Hans Brinker.
10. Doubleday. Stories of Inventors.
11. Dye. McLoughlin and Old Oregon.
12. Field. Little Book of Tribune Verse.
13. Fothergill. The First Violin.
14. Garland. Captain of the Gray-Horse Troop.
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32. Warde. Betty Wales, Senior.
33. Whitman. Leaves of Grass.
34. Whyte. Nina's Career.
35. Winnington. Outlook Fairy Book.
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37. Wister. The Virginian.
38. Wright. Tommy-Anne.
39. Dayot. Beautiful Women in Art.
40. Cosmopolitan, Volume 38, 1904-5.

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6. Collingwood. The Log of a Privateersman.
 7. Conner. Black Rock.
 8. Dillon. The Rose of Old St. Louis.
 9. Dodge. Hans Brinker.
 10. Doubleday. Stories of Inventors.
 11. Dye. McLoughlin and Old Oregon.
 12. Field. Little Book of Tribune Verse.
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 25. Stratton-Porter. Freckles.
 26. Sidney. Little Peppers in Little Brown House.
 27. Stockton. A Jolly Fellowship.
 28. Stoddard. Winter Fun.
 29. Tarkington. Gentleman from Indiana.
 30. Thurston. The Masquerader.
 31. Trine. In the Fire of the Heart.
 32. Warde. Betty Wales, Senior.
 33. Whitman. Leaves of Grass.
 34. Whyte. Nina's Career.
 35. Winnington. Outlook Fairy Book.
 36. Wise. Diomed.
 37. Wister. The Virginian.
 38. Wright. Tommy-Anne.
 39. French. Christ in Art.
 40. Cosmopolitan, Volume 24, 1897-8.
- TRAVELING LIBRARY No. 150.
1. Benson. From a College Window.
 2. Blackmore. Lorna Doone.
 3. Burnett. Giovanni and the Other.
 4. Carroll. Adventures in Wonderland and Through a Looking Glass.
 5. Caskoden. When Knighthood Was in Flower.
 6. Collingwood. The Log of a Privateersman.
 7. Conner. Black Rock.
 8. Dillon. The Rose of Old St. Louis.
 9. Dodge. Hans Brinker.
 10. Doubleday. Stories of Inventors.
 11. Dye. McLoughlin and Old Oregon.
 12. Field. Little Book of Tribune Verse.
 13. Fothergill. The First Violin.
 14. Garland. Captain of the Gray-Horse Troop.
 15. Grant. Jack in the Bush.
 16. Johnston. Little Colonel's Knight Comes Riding.
 17. Liljencrantz. The Ward of King Canute.
 18. McCutcheon. Beverly of Graustark.
 19. MacGrath. The Man on the Box.
 20. Martin. Emmy Lou.
 21. Mason. The Four Feathers.
 22. Mitchell. The Pines of Lory.
 23. Munroe. In Pirate Waters.
 24. Murray-Aaron. The Butterfly Hunters.
 25. Stratton-Porter. Freckles.
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 37. Wister. The Virginian.
 38. Wright. Tommy-Anne.
 39. French. Christ in Art.
 40. Cosmopolitan, Volume 26, 1898-9.





STATE OF WASHINGTON

SEVENTH BIENNIAL REPORT

OF THE

STATE VETERINARIAN

TO THE

Governor and Legislature of the State of Washington

FOR THE

Years Ending August 31, 1907, and
August 31, 1908

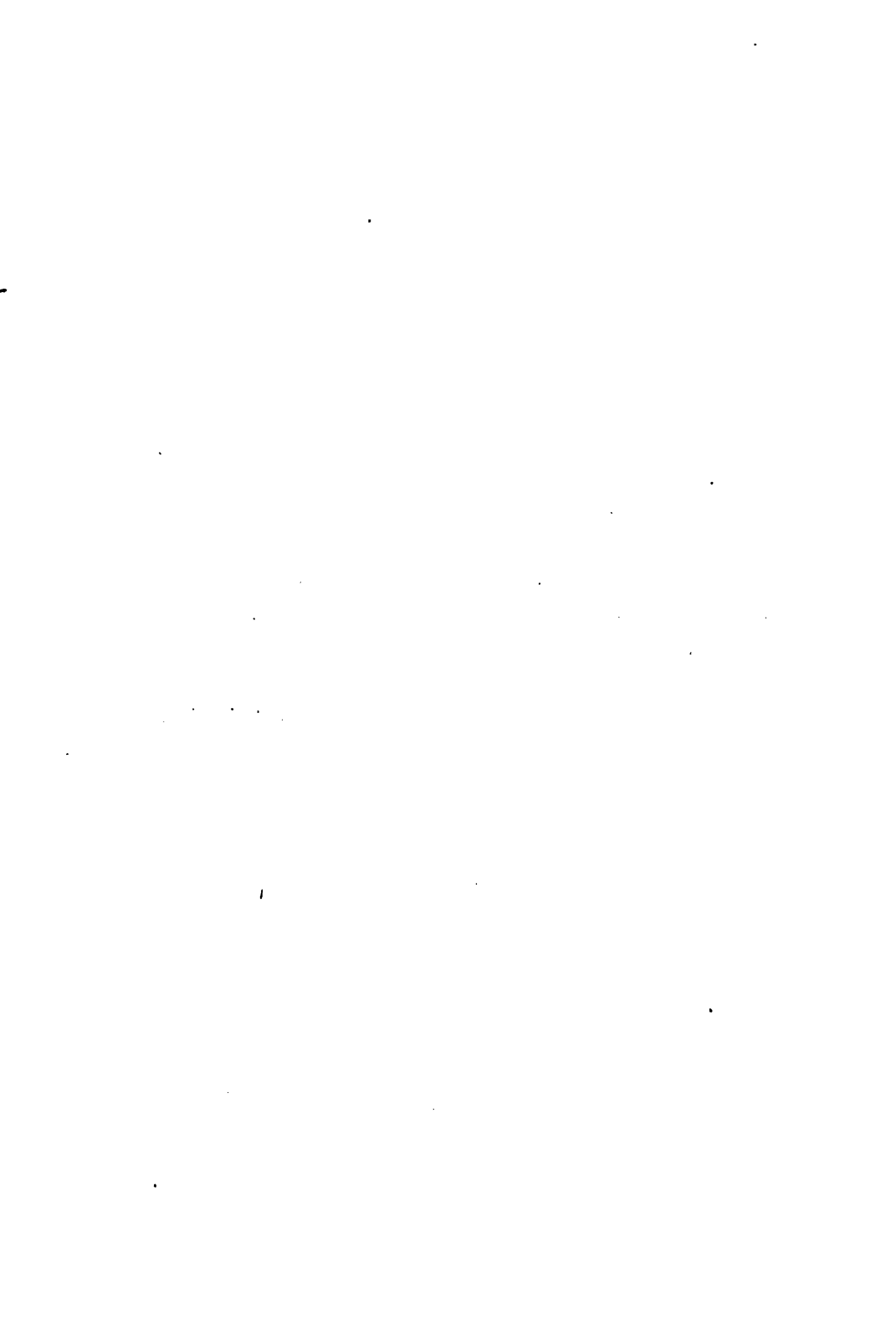
ELEVENTH REGULAR SESSION
1909

OLYMPIA, WASH.:
E. L. BOARDMAN, PUBLIC PRINTER.
1909.

To His Excellency, the Governor, A. E. Mead:

I have the honor of transmitting to you and the Legislature the Seventh Biennial Report for the years ending August 31, 1908. Very respectfully,

S. B. NELSON,
State Veterinarian.



REPORT.

The services of the Office of the State Veterinarian have been required along specific lines during the past year. A great deal of attention has been given to glanders and tuberculosis, less attention to hog cholera and lumpy jaw, while black leg and scabies have required very little attention.

As stated in a previous report it has been exceedingly gratifying to this Office to have the stockmen of the State voluntarily take the advice and services of the State Veterinarian. The work, as far as the number of animals inspected are concerned, shows an increase over last biennium. This is due to the fact that last year there were heavy losses among the bands of sheep and this office has this year given them whatever assistance it could command. The work of the office has grown materially during this biennium. The State Veterinarian has given 193 days to the police work in the state necessitating his absence from the State College during this period of time, not, however, requiring the absence from the work for this many days as much of it was done during vacations and on Saturdays and Sundays. The office duties such as attending to the correspondence, the directing of the field work of the deputies has grown correspondingly during the past two years. The Assistant State Veterinarians have performed 739 days' services in the investigation and control of contagious diseases from September 1st, 1906, to August 31st, 1908.

The total number of animals examined by us is herewith given:

Animals	1896	'97-'98	'99-'00	'01-'02	'03-'04	'05-'06	'07-'08
Horses	138	452	669	1185	6291	5893	3573
Cattle	149	691	539	1174	1098	3247	4238
Sheep	5000	13500	4400	7317	4724	681	12500
Hogs			1389	1587	437	4852	2539

GLANDERS.

The past two years have been noted for the great amount of railroad building that has been done in this state. This has necessitated the employment of a large number of horses on

the railway grades. It is a well known fact observed by veterinarians that glanders follow railway construction and our experience has not differed from this. We have examined for glanders, 1,407 horses of which 493 were given the mallein test to which 104 reacted. We gave physical examination to 914 horses, of which 27 were ordered destroyed, making a total number of glandered horses condemned and destroyed 131. Considering the immense amount of railway grading and construction work, I think the state is to be congratulated upon this small number of glandered horses found in the state. I believe that this is to a great extent the result of the Inspection Law passed some years ago which has given the State Veterinarian or his Deputies a chance to see practically all of the horses brought into the state for this purpose.

Years.	Animals tested and examined.	Animals reacting and destroyed.
1895-6	138	15
1896-8	34	20
1898-00	58	46
1900-2	156	41
1902-4	238	24
1904-6	967	107
1907-8	1407	131
Total	2998	384

TUBERCULOSIS.

This is the most important disease which affects domesticated animals in the state. It is the disease which should receive the most careful consideration relative to measures for its control and eradication. Many dairymen have taken advantage of the offer of the state to assist them in ascertaining whether or not their herds were free from tuberculosis and if not to find out the affected animals that they might be disposed of in such a manner as to prevent them being a source of danger to the healthy animals. The position of the State Veterinarian has been a most conservative one in regard to the disposition of tubercular animals. The owner has been given his choice of three ways of disposing of them. First, they might be kept in quarantine for breeding purposes. Second, they might be sent to abattoirs for slaughter under either United States or state inspection. Third, if the condemned animals had no value either for beef or breeding purposes they were ordered destroyed. In

many cases even under this conservative method of handling the tubercular animals the loss to the owner has been a great one which has time and time again prevented stockmen from having their herds tested and placed under the control of the state. I think that this could in a large measure be remedied by partially recompensing the owner for such loss, not for the purpose of paying him partially for his loss but for the purpose of getting a stronger cooperation in this work so that the spread of the disease might be better controlled. No phase of the State Veterinarian's work shows greater increase than does this work with tuberculosis. We have during the past two years tested 2,828 cows from 115 herds, 352 cows reacted to the tuberculin test. This is about 12 per cent of the number of cows tested. Of the 115 herds, 58 were free from tuberculosis while in 57 herds there were animals affected with the disease. A number of herds have been tested three and four times and it is interesting to note the decrease in affected animals as shown by the tuberculin test. Many dairymen have become so much interested in this control of the disease in their cattle that they have written articles for the public press, commending the work and showing specifically how they were benefitted by the test.

Record of Herds Tested with Tuberculin from Sept.:

	No. Herds Tested.	No. Animals Tested.	No. Reacting.
1895-6	3	28	1
1896-98	1	16	5
1898-00	9	40	8
1900-02	14	387	71
1902-04	36	340	40
1904-6	97	1456	268
1906-8	115	2828	352
Total	275	5095	745

SCABIES—MANGE.

This disease is practically exterminated from the state. Not over a score of animals were inspected and put in quarantine during the past two years and eleven of these were importations. Considering the condition that existed five or six years ago when the number of mangy horses ran into the thousands, the fact that I am able to state at the present time that this disease is practically exterminated is a source of great satisfaction to me.

ACTINOMYCOSIS—LUMPY JAW.

This disease continues to cause some loss among the stock of this state but the cases of lumpy jaw are localized. It is very seldom that we find more than one or two cases at the most in any herd. We are still offering treatment to those that are only slightly affected, while those that have the disease in a severe form are condemned.

HOG CHOLERA AND SWINE PLAGUE.

We have had five outbreaks of hog cholera and swine plague during this biennium. Fortunately we have been notified immediately upon the outbreak and by strict sanitary measures consisting of the destruction of all sick animals and a thorough disinfection of the premises the loss from these outbreaks has been very small. Within the next year or two it is quite probable that the serum treatment for hog cholera and swine plague will have been so thoroughly established as to be the proper method with which to combat this disease.

BLACK LEG.

Through the continued system of vaccination which has been carried on in this state during the past eight or ten years, this disease is of less frequent occurrence than it was formerly. It is very seldom that very severe attacks, causing the loss of animals, is reported to this office. I am of the opinion, as I have so frequently expressed, that continued vaccination of our young stock will in the near future practically eradicate this disease from our ranges.

A NEW DISEASE.

During the early part of this year the attention of the State Veterinarian was called to a disease which was killing the horses in the Walla Walla country. The State Veterinarian made three visits to the district where the disease was raging and investigated the disease. The disease is apparently an infectious bacterial disease, the principal organs affected being the coats of the intestines, especially the serous coat. I believe that it is a disease practically isolated to this region. Its ravages ceased during the summer but broke out again in September, at which time I requested by deputy, Dr. Ralston, to visit the region, make a microscopical examination of the disease and as I was

in Washington, D. C. at the time I interested the Government authorities and they very kindly sent Dr. McClure, their agent at Pendleton, Oregon, to Walla Walla to aid in a diagnosis of the disease and to give advice relative to its control. I believe that this disease is a very serious menace to the horse industry in certain sections in the southeastern part of the state. It is quite possible that it will take nearly all of the time for some months of a deputy to determine the cause of the disease and how to prevent it.

IMPORTATION OF HORSES, CATTLE AND SWINE INTO THE STATE.

Six thousand, five hundred and eighty-three horses, cattle and hogs have been brought into the state subject to inspection. Many of these inspections have been of large bands of cattle coming in for feeding purposes. Fees to the amount of Eight hundred fifty-two dollars and forty-seven cents (\$852.47) have been collected and remitted to the State Treasurer. In addition to this number of animals inspected by state authorities, practically 8,000 animals were shipped in accompanied by certificate of inspection by outside veterinarians. We found lumpy jaw, mange, tuberculosis and contagious pink eye present and these animals were either returned or placed in quarantine.

RECEIPTS AND EXPENDITURES OF THE OFFICE OF THE STATE VETERINARIAN, SEPTEMBER 1, 1906, TO SEPTEMBER 1, 1908.

Receipts.

State appropriation\$7,500.00

Expenditures.

Nelson, S. B., expenses 193 days.....	\$2,190.00
Damman, A. J., 24 days' salary.....	120.00
Damman, A. J., expenses.....	90.00
Rosenberger, A. C., salary, 3 days.....	5.00
Rosenberger, A. C., expenses.....	19.08
Stouder, K. W., salary, 66 days.....	135.00
Stouder, K. W., expenses.....	386.80
Ralston, W. E., salary, 19 days.....	30.00
Ralston, W. E., expenses.....	78.57
Menig, Otto, salary, 25½ days.....	127.50
Menig, Otto, expenses.....	25.20
Pike, F., salary, 33½ days.....	167.50
Woods, J. W., salary, 36 days.....	180.00
Woods, J. W., expenses.....	113.65
Schlemlien, L., salary 13 days.....	65.00
Schlemlien, L., expenses.....	13.75
Baynes, salary, 13½ days.....	67.50
Baynes, expenses.....	15.79
Kydd, W. H., salary, 58 days.....	290.00
Kydd, W. H., expenses.....	94.20
Phillips, C. S., salary, 27 days.....	135.00
Phillips, C. S., expenses.....	47.08
Patrick, L. A., salary, 2 days.....	10.00
Patrick, L. A., expenses.....	4.68
Hadley, F. B., 121 days' salary.....	355.00
Hadley, F. B., expenses.....	446.31
Heldring, J. J., 88 days' salary.....	335.00
Heldring, J. J., expenses.....	163.29
Norton, E. S., 23 days' salary.....	45.00
Glaisyer, W. V., 40 days' salary.....	120.00
Glaisyer, W. V., expenses.....	172.59
Severn, W. E., 2 days' salary.....	10.00
Severn, W. E., expenses.....	3.92
Baddley, J. C., 4 days' salary.....	20.00
Baddley, J. C., expenses.....	9.60
Brown, A. C., 2 days' salary.....	10.00
Akin, J. W., 1 day's salary.....	5.00
Akin, J. W., expenses.....	13.65
Glaisyer, E. L., 1 day's salary.....	5.00
Glaisyer, E. L., expenses.....	8.45
Blauvelt, A. J., 3 days' salary.....	15.00
Blauvelt, A. J., expenses.....	3.40
Close, F. W., 3 days' salary.....	5.00
Close, F. W., expenses.....	24.42
Craemer, E. J., 22 days' salary.....	110.00
Craemer, E. J., expenses.....	56.20
Wegner, E. E., 5 days' salary.....	10.00
Wegner, E. E., expenses.....	19.82
Boyles, R., 3 days' salary.....	5.00
Boyles, R., expenses.....	8.30
Howard, J., 1 day's salary.....	5.00

Total\$6,422.71

LAW CREATING OFFICE OF STATE VETERINARIAN.

Section 1. There shall be and is hereby created the office of State Veterinarian, which office shall be vested in the professor of Veterinary Science of the Washington Agricultural College and Experimental Station, which shall be chosen in the same manner as other members of the faculty and station staff of said college and station, and shall serve as State Veterinarian without compensation, in addition to the salary paid by the college and experiment station. The veterinarian shall be a graduate of some regular and established veterinary college and shall be skilled in veterinary science. He shall be a member of the State Board of Health, which membership shall be in addition to that now provided for by law. He shall be under the direction of the president of the State Agricultural College and director of the experiment station and school of science, and perform such duties as the board of regents may prescribe. When actually engaged in the discharge of his official duties, outside the said college and experiment station, he shall receive, in addition to his salary, actual transportation expenses, which shall be presented to the president of the college under oath and covered with written vouchers before receiving the same. He shall also be allowed the clerical assistance, express, postage and incidentals necessary for the proper and efficient conduct of his office. He shall receive as salary such compensation as the regents of the State Agricultural College may determine.

Sec. 2. He shall have general supervision of all contagious and infectious diseases among domestic animals within or that may be in transit through the state, and he is authorized and empowered to inspect and test all cattle within the state for tuberculosis, whenever in his judgment it is deemed advisable, and he is empowered to establish quarantine against any and all such animals affected with any contagious or infectious disease or diseases, or that have been exposed to others thus diseased, whether within or without the state, and he may with the concurrence of the state board of health, make such rules and regulations after the concurrence of the governor, shall be published and enforced, and in doing said things, or any of them, he shall have the power to call on any one or more peace officers, whose duty it shall be to give him all assistance in their power.

Sec. 2 1-2. Quarantine shall mean the placing and restraining of any animal or animals by the owner or owners or agents in charge of them within certain enclosures described or designated to such owner or owners or agent in charge of such animals in writing by the State Veterinary Surgeon. Any owner or owners or agent who fails to comply with or wilfully violates or negligently allows such quarantine to be violated by the escape and running at large of the quarantined animals shall be guilty of a misdemeanor and punished accordingly.

Sec. 3. Any person who wilfully hinders, obstructs or resists said veterinary surgeon or his assistants, or any peace officer acting under him or them when engaged in the duties of exercising the powers here-

amination by the State Veterinarian or his authorized deputy to be subject to the rules and regulations governing native Washington cattle.

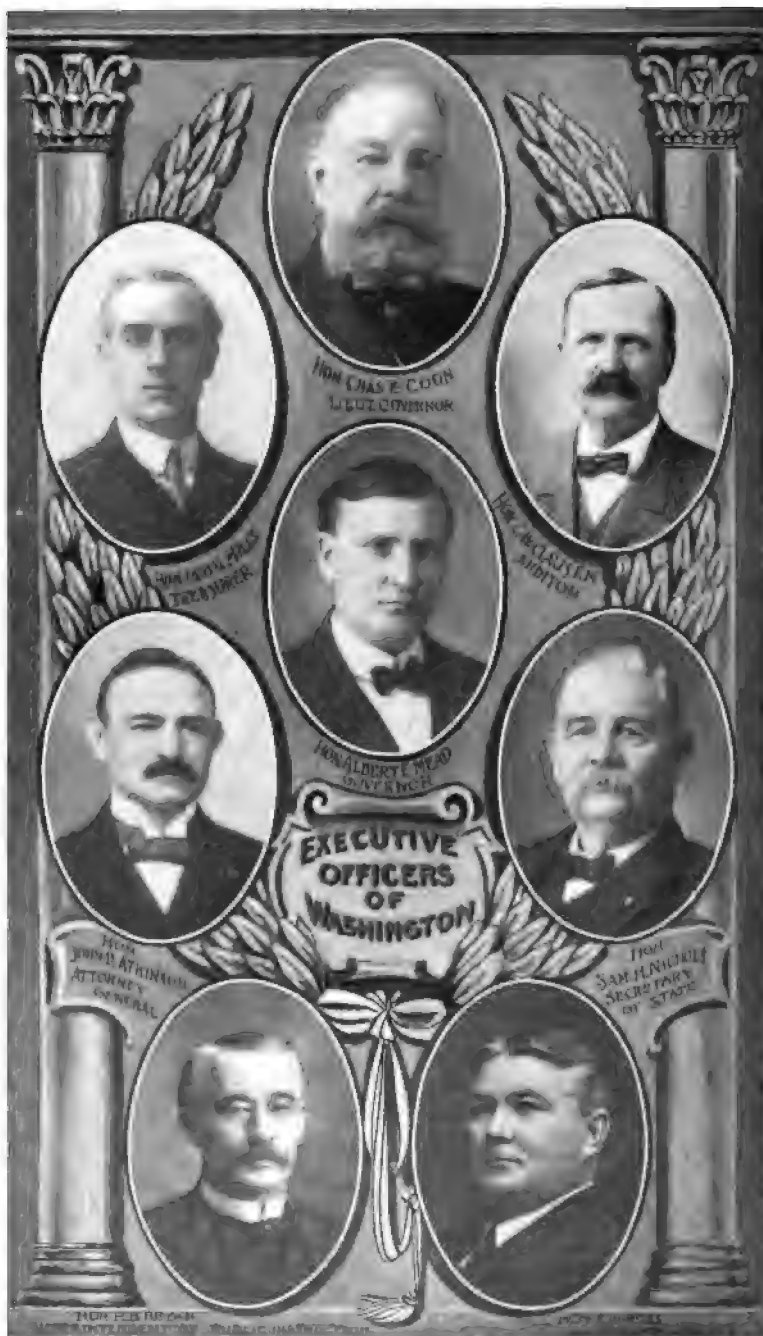
Sec. 3. All railroad, livestock, transportation and stockyard companies and the employes and all other persons are hereby forbidden to bring horses, cattle and swine into the state except in compliance with the foregoing regulations, and any violation of the same will constitute a misdemeanor and be punished accordingly.

Approved by the Governor, March 16, 1903.









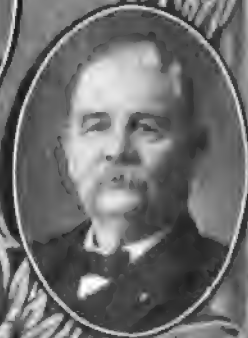
HON. CHAS. E. COOK
12TH GOVERNOR



HON. CARLUSSEN
AUDITOR



HON. ALBERT E. MEAD
GOVERNOR



HON. SAM HINCHELL
SECRETARY OF STATE



HON. J. O. HALL
TREASURER



HON. JOHN A. HINCHELL
ATTORNEY GENERAL



HON. F. B. ROUSE
MAYOR OF WASHINGTON



HON. C. H. SMITH
MAYOR OF WASHINGTON

EXECUTIVE
OFFICERS
OF
WASHINGTON

A REVIEW OF THE RESOURCES AND INDUSTRIES

OF

WASHINGTON

1907

PUBLISHED UNDER AUTHORITY OF THE LEGISLATURE,

FOR

GRATUITOUS DISTRIBUTION,

BY THE

BUREAU OF STATISTICS, AGRICULTURE
AND IMMIGRATION.

SAM H. NICHOLS,

*Secretary of State,
Ex-officio Commissioner.*

GEO. M. ALLEN,

Deputy Commissioner.

OLYMPIA, WASH.:
C. W. GORHAM, PUBLIC PRINTER.

1907.

OFFICE OF THE
BUREAU OF STATISTICS, AGRICULTURE AND IMMIGRATION,
OLYMPIA, WASHINGTON, OCT. 1, 1907.

To His Excellency Albert E. Mead, Governor of Washington:

We have the honor to transmit herewith the Biennial Report of the Bureau of Statistics, Agriculture and Immigration for the year 1907.

Very respectfully,

SAM H. NICHOLS,
Secretary of State,
Ex-Officio Commissioner.

GEO. M. ALLEN,
Deputy Commissioner.

INTRODUCTION.

OFFICE OF THE
BUREAU OF STATISTICS, AGRICULTURE AND IMMIGRATION,
OLYMPIA, WASHINGTON, October 1, 1907.

To persons contemplating immigration it is of greatest consequence to be informed what the country to which they propose directing their steps is or may become in the early future. Inasmuch, however, as a limited acquaintance with its history aids in the formation of intelligent opinions concerning its future probabilities, it has been thought advisable by those who have represented this state for the past three sessions of the Legislature to appropriate a small sum each session for the purpose of formulating a work for distribution throughout all portions of this and other countries.

The growth of this state has not been forced, but attained because of its natural advantages of fertility, location and facilities afforded for the successful pursuit of all branches of human industry, and an exceedingly healthy and invigorating climate. While agriculture is the occupation of mankind upon which the prosperity of all communities primarily rests, it is by no means the only essential employment, and the intelligent seeker for a new home does not limit his inquiries to the single topic of the agricultural excellencies of the several lands claiming his attention but takes also into consideration their facilities for manufacturing and commerce. Nature has supplied few regions more liberally with hydraulic power than Washington and in hardly any other of equal extent are these found combined with similar facil-

ities for general manufacturing and for agricultural and commercial pursuits. Here you find fertile fields which grow cereals and fruits of all kinds except those that are grown in the more southern climates, extensive forests and mines and mechanical force lavishly provided for reducing what they yield to the forms fitting it for the use of civilized man. These products need not be transported to distant mills and factories but may be made into flour, lumber and metals in the different localities that produced them. The fruits of her orchards will be properly taken care of at home, while now much of the fruit is finding a ready market in the east, whatever Washington is enabled to send to the markets of the world in a prepared condition (as in time she will) thus avoiding the expense of transportation and giving employment to thousands of her people in all the departments of industry. This will secure to her the greatest share of the wealth she produces and will tend to advance her rapidly in development and material prosperity.

Agriculture is Eastern Washington's leading and most remunerative industry. The excellence of the country as a wheat region cannot be called into question, as several years of experience has established, and when considered with the age of the state ought to convince the most incredulous that it possesses agricultural capabilities of the very highest order in all lines of this department of industry. It is not alone a wheat section, but one in which diversified farming may be as successfully pursued. It has already been proven that Eastern Washington is and will be a great fruit growing section. The quality of its fruit is excellent and apples of Eastern Washington command a high price in all markets.

Western Washington seems to be the natural habitat for the grain known as oats. They grow very surely and luxuriantly, yielding each year from 60 to 100 bushels per acre, always com-

manding a high price. The soil in most places is adapted to gardening. Fruits and berries of excellent quality grow in profusion, bringing a high price in the eastern states, and large shipments are made each year.

The business of stock raising here will be similar to what it is in the older states, and will be attended with success. The richness and prolific growth of all succulent grasses affords the best of pasturage and good water is everywhere abundant. No difficulty is experienced in wintering stock of all kinds. There is no country where one can grow heavier crops of timothy, clover, alfalfa and other varieties than in Washington.

Dairy farming is growing to be a very important industry. Butter commands the highest prices for home consumption and exportation and the state being a natural grass growing section the business will increase in the near future. Persons seeking government lands must apply to the several land offices. Those seeking lands owned by the state must apply to the Land Commissioner. Under the Irrigation Act a large area of land will be brought into the market in Eastern Washington. In Western Washington much of the logged-off lands will be sold at reasonable prices. These lands, when properly tilled, will raise fine crops, make excellent pasturage, and parties can make a good living off of small tracts.

It should be borne in mind that the State of Washington is now the home of more than 800,000 people, representing all classes and vocations, who have come mostly from the middle west, and are building permanent homes in all the cities, villages and rural settlements. There are good schools and churches, mail brought close to your door, telephone service established throughout the farming sections.

While Washington affords opportunities for all who may come, only those who are capable of aiding in the development of a new

country and making it contribute to their own maintenance and that of others ought to immigrate to it. They are the only persons to be benefitted by so doing. The indolent and helpless will be decidedly better off to remain where they are, as they do themselves, and the new country they may locate in, a positive injury by coming to it. But who are those that are capable of efficiently assisting in the development of a new country? They are either such as will bring money into it and use the same in opening up its resources or such as will apply their hands or talent to accomplishing that end. The advantage of this state is that all the ground is not occupied and the new comer may find room to go to work with the certainty of reaping a rich reward for his intelligently directed industry. Farmers are needed, being the rule in all new countries, and they will succeed from the start. Every bushel of grain, head of stock, pound of butter and fruit produced finds a ready sale at good prices, consequently all labor devoted to their production is in demand and well paid. It is possible for each immigrant who brings a few hundred dollars with him to get a small farm of his own and engage at once in a lucrative employment on his own account. Mechanics of all classes may always depend upon obtaining employment at good wages. Every branch of mechanical industry is carried on in the state. The lumber industry of this state is in its infancy, now employing many men, and the demand will be for more when mills open in new localities.

The western portion of the state borders upon the waters called Puget Sound. The natural advantages of Washington are not confined to the channels for transportation by rail, but being located upon navigable waters connecting it with the Pacific seaboard it has a commercial intercourse with all foreign countries. Already large steamships traverse the ocean carrying passengers and freight to the Orient. A vast trade is being built up between

this state and the foreign countries. In fact, the growth of the State of Washington and the foreign trade above mentioned has brought to the attention of the railway magnates of the east that more transcontinental roads must be built. While we have two direct lines to the coast more are under construction and will reach the shores of the Pacific inside of two years. The State of Washington will receive them gladly. The harbors will teem with vessels and steamships from all climes. The various projected lines place beyond all question the fact that Washington affords the best, cheapest and most natural facilities not only for supplying the eastern markets with her agricultural products and lumber, but also the nearest and most direct routes of communication with the markets of the entire Orient. All of the freight and travel must augment the commercial importance of this state.

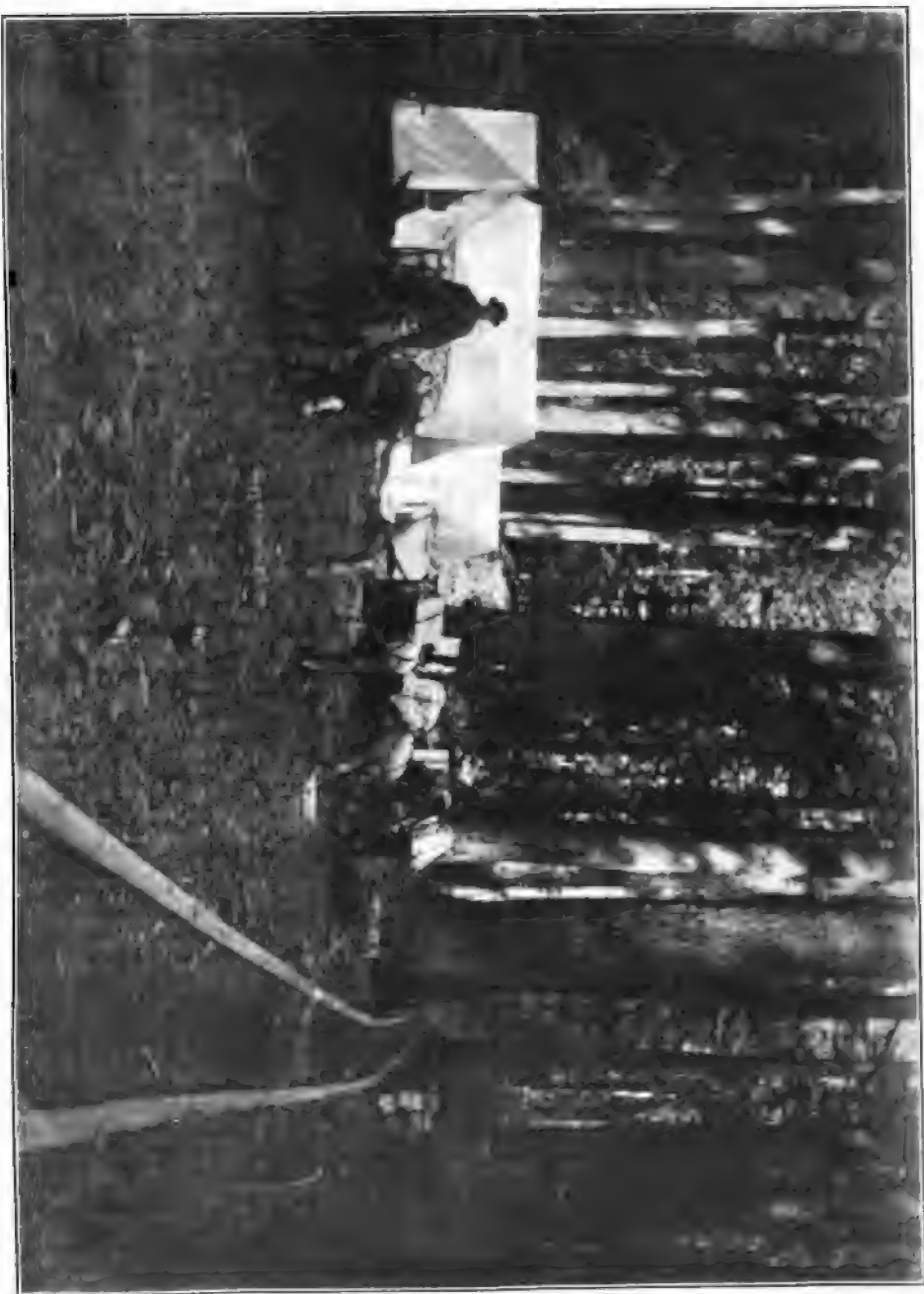
The fishing industry of this state is of vast importance extending, as it does, the entire length of the western part of the state bordering on the Sound, employing many men in catching the fish and in the canneries. A large investment of capital is required and the fruits of the industry are sent all over the world.

Looking over the past few years since the last census, when the state had about 500,000 inhabitants and since then, by the efforts made by the state and a few of the cities, we have increased our population to 800,000, it seems as though it would be good policy for the state to continue its efforts along the same lines, placing itself in a position to take advantage of the Alaska-Yukon-Pacific Exposition to be held in Seattle in 1909 to make a further showing of the advantages of the State of Washington. The pamphlets distributed at the Portland exposition brought good results. Many thousands will visit this state in 1909. Washington has all that is desirable and attractive for visitors—good climate, beautiful scenery, excellent opportunities for fishing in the

mountain streams, as well as in the Sound waters. The interurban railways run in all directions throughout the state, while steamboats ply the waters between cities, making it pleasant to travel during the warm season.

Visitors will learn of the state's possibilities and with the aid of a document issued by authority of the state through its highest officers, its statements may be depended upon as entirely reliable.

The State of Washington can rely upon over a million of people in 1910.



Pack Train at Engineers' Camp on Line of Puget Sound, Skykomish & Eastern Railway.



Typical Timber Growth, Western Washington.

NATURAL ADVANTAGES OF THE STATE.

In attempting the task of placing within the pages of a volume of this size all the facts bearing upon the growth and development of Washington, the authors of this publication realize that they have undertaken to achieve the impossible. There are several of the state's great industries, giving employment to thousands of workmen and representing the investment of millions of capital—an exhaustive and detailed review of each one of which, would demand the available space of this entire book.

A volume might be written upon the rare combination of opportunity, resistless energy and enterprise, which together have made it possible for this state, in a single year, to contribute 35,000,000 bushels of wheat to the national harvest.

Another book of equal size, and spiced with all the interest and glamour of a romance, might have its ground work laid in the forests of Washington, which are today the source of sustenance of an army of fully 100,000 men and which have required an investment of capital so large as to be almost beyond the power of comprehension.

To tell the whole story of irrigation in Washington—to recount the process by which the desert has been invaded and made to blossom and to bear with a beauty and an abundance that causes unbelief when the unvarnished facts are told—would mean another volume, and one which might be made intensely interesting in its every page.

Fruit growing would give us material for a fourth book,—and when the subject had been thoroughly handled,—when full justice had been done the delicacy and deliciousness of flavor of Washington grown fruit, and when the tremendous proportions to which this industry has grown had been adequately described,—we should be left under the necessity of confessing that horticulture in Washington is still in its tender infancy.

How the truck gardener and dairy farmer are absorbing our logged-off valley lands and making them sources of great profit,—how thousands of new comers are annually turning their efforts in this direction, and how, in spite of an enormous yearly increase, the Washington consumer must, as yet, look to outside sources for fully 70 per cent. of all dairy products,—in the telling of all the facts relating to these rapidly developing industries, another volume might be filled.

And so one might go on through all the lines of enterprise which engage our population, already nearing the million mark and which, in response to the alluring and attractive opportunities offered in this state, gives promise of receiving another quarter million before the next national census is taken.

URBAN GROWTH.

An investigation of the conditions that have contributed to the extraordinary development enjoyed by our great commercial centers during the past five years would yield an abundant and valuable fund of information for the consideration of the inquiring homeseeker or prospective investor. The continued expansion of the Oriental trade, together with the immense volume of business annually transacted between the ports of Puget Sound and the great territory of Alaska, form only two of the important links in the chain of conditions that is rapidly transforming the eastern shores of Puget Sound into one continuous settlement from Olympia to Bellingham, including the splendid growing cities of Tacoma, Seattle and Everett.

Correlative with this urban development of the western portion of the state, we have on the east side the magnificent city of Spokane, the metropolis of the great inland empire, whose commercial ramifications extend as far east as Montana and northward into British Columbia. To the south is the beautiful and growing city of Walla Walla, while in the more central portions of the state the cities of North Yakima, Wenatchee and Ellensburg, each the distributing point for a large and productive territory, are rapidly assuming metropolitan proportions. The city of Aberdeen, located on a snug harbor on the southwest coast

of the state, furnishes a striking example of the development enjoyed by Washington's cities in recent years, while new communities in all parts of the state are constantly emerging from the condition of unorganized villages and assuming the responsibilities and advantages of incorporated communities.

To do justice to all of the foregoing subjects and to the many kindred interests that demand and are entitled to consideration in any review of the resources and industries of the state, is the purpose of this work, and, having in mind the prescribed limitations, we shall endeavor to carry that purpose into effect as fully as is possible.

VARIETY OF RESOURCES.

The first impression that is conveyed to the new comer as he journeys across the state on one of the transcontinental lines, must be one of amazement at the variety and extent of the natural resources with which the state has been so liberally endowed. This feeling will be intensified if the visitor occasionally leaves the main routes of travel and, availing himself of the numerous branch railways, stages and steamers which ply our navigable waters, penetrates into the more sparsely settled districts, where raw lands are still to be had at low prices and where rich returns may be counted on from capital wisely invested or labor intelligently directed. And in this connection it may be said that no better counsel can be given the homeseeker in this state, irrespective of the vocation in which he may purpose engaging, than the suggestion that he see the state for himself,—and from personal investigation, determine upon the community or district which most nearly meets his individual requirements. It is the pride of the citizenship of this state that in its every offering to the earnest, industrious and intelligent homeseeker, there is no need of exaggeration, misrepresentation, or indeed of any argument other than a plain, straightforward statement of facts. The closest scrutiny and most exacting investigation are urged and invited, and it is upon that basis alone that the claims of this state for additional and desirable population are grounded. What has been accomplished in the direction of developing

the resources and expanding the industrial and commercial interests of the state during the past decade, is largely a matter of record, and arguing from the basis of that record it is not difficult to understand the prophecy, offered by President Roosevelt in an address delivered at the city of Everett, that the time will come when Washington will be the third state in the Union, — ranked only by New York and Pennsylvania.

NATURAL CONDITIONS.

A clear understanding of the possibilities that await the homeseeker in this state, hinted at to a limited extent in the foregoing, must of necessity be proceeded by some knowledge of what nature has contributed to make it a desirable and profitable place of abode. A casual inspection of the state from this point of view will indicate very clearly that in respect to variety and wealth of natural endowments, Washington is surpassed by none of our great sisterhood of states.

TIMBER GROWTH.

Before the advent of civilization, the great district extending north and south from the Canadian border to the Columbia river, and east and west from the Pacific ocean to and over the summits of the Cascade range of mountains, was one magnificent stretch of forest, broken only by the streams which water our fertile valleys and by the indentations of the sea which are now bordered by thriving cities and growing villages. These forests, ten thousand square miles of which practically remain intact, have thus far been the great source of prosperity to Western Washington. They have constituted the back bone of a commerce upon the development of which cities have been builded, and immense manufacturing and other subsidiary industries established. Existing railroads have been utterly unable to furnish transportation facilities to meet the demand for Washington lumber and shingles in the eastern markets, and for the purpose of securing a share in this great carrying trade, three new transcontinental lines are extending their rails to the ports of Puget Sound as rapidly as the work can be performed.

Fir.

Chief in the list of Washington's merchantable timbers is the Douglas fir. For heavy structural purposes, as well as for lighter building uses and for interior finish, lumber sawed from Washington fir logs is famous the world over. Experts have estimated that there is still standing within the borders of the state about 120 billion feet of fir timber, constituting about 60 per cent of our total remaining timber wealth.

Cedar.

Next in importance is the red cedar of which there is about 25 billion feet still uncut, representing about 12 per cent. of our standing timber. The principal purpose for which the cedar is used is in the manufacture of shingles, although in the form of lumber it meets many requirements where lightness combined with durability is demanded. There are more than 400 shingle mills in the state, with a combined daily capacity of 32 million pieces. The great advantage of the cedar shingle is found in its ability to stand exposure to the elements for an indefinite period and without damage to its effectiveness. Old buildings torn down after decades of use, will show the shingles, if made from Washington cedar, still firm and impervious to rain.

Hemlock.

Hemlock stands side by side with cedar so far as amount standing within the state is concerned. By reason of the superior qualities of the fir and cedar, comparatively small attention has, as yet, been given the hemlock by Washington lumbermen. Its value will be more thoroughly appreciated when the supply of fir and cedar has been somewhat depleted.

Spruce.

The stand of spruce timber in the state is estimated to be about one half as great as that of the cedar. Lumber manufactured from Washington spruce is available for many purposes and is particularly useful where an odorless wood is required.

Yellow Pine.

Yellow or western pine is the prevailing timber growth of the eastern portion of the state. It is estimated that Washington

contains about ten and one half billion feet of this valuable timber which represents to the district east of the Cascade range what the cedar and fir represent to the west side. In the counties where the pine predominates, it is milled on a large scale and finds a ready market.

Other Woods.

The larch and a variety of hard woods, which occur, however, in comparatively inconsiderable quantities, make up the balance of our forest assets, which under regulations and restrictions now being enforced by the federal authorities, will prove a source of abundant supply for a century to come.

Logged-off Lands.

Naturally the lands adjacent to the tidewater and those bordering upon running streams where logs might readily be floated to the mills were the first to have their merchantable timber growth removed. The lumberman having stripped the land of its timber wealth, passed on to new fields, but he has been succeeded by the truck rancher, dairy farmer, poultry raiser and fruit grower whose labors upon "logged off lands" have yielded abundant results. These lands in many localities are of exceptional fertility and by reason of proximity to markets, offer favorable opportunities to anyone interested in the above named or kindred pursuits. The subject of logged off lands is treated more in detail in another chapter of this report.

THE CASCADE MOUNTAINS.

The second great natural characteristic of the state is the Cascade range of mountains, located about 120 miles east of the Pacific ocean and extending in a broken north and south line across the entire width of the state. These mountains, their rugged peaks capped with a perpetual covering of snow, their sides covered with a thick timber growth and with numerous mountain streams of sparkling, crystal water, leaping and bubbling down the valleys of either slope, are the wonder and admiration of all tourists who are fortunate enough to enjoy a daylight journey across the summits. Their stores of mineral wealth, now in process of development, will ultimately contribute

largely to the prosperity of the state, while already the genius of man has levied tribute upon the energy stored in the rushing floods of their streams, which in the form of the subtle electric current, has been distributed for light and power purposes to all the west side cities and to many of those located in the eastern portion of the state.

Value of Water Supply.

The waters of these streams are also used extensively for irrigation purposes, and are the source of supply for fresh water for dozens of Washington's growing commercial and industrial centers which boast of their pure mountain water as one of their most valued assets. Along the valleys of the eastern slopes of the mountains, and extending well toward the Columbia river, lie the great irrigated districts of the state, where the farmer regulates his own supply of moisture and where such calamities as crop failures are unknown.

Grazing Grounds.

The foothills and more moderate slopes of the mountains furnish abundant summer grazing grounds for bands of thousands of sheep and on a lesser scale for beef cattle. During the winters the animals are driven to the valleys, where the range lands, however, are yearly growing smaller in area, owing to the increasing number of settlers. It is manifest now that the future beef supply of the state must be secured from the small herds of a multiplicity of farmers rather than from such immense bands as the stock men formerly pastured over the plains of the state. The same is true with respect to the raising of horses. The day of the great "round-ups," which once were a frequent and picturesque feature of the frontier life of the state, has about passed, and the situation must be met, hereafter, by the individual farmer with fewer but better bred animals.

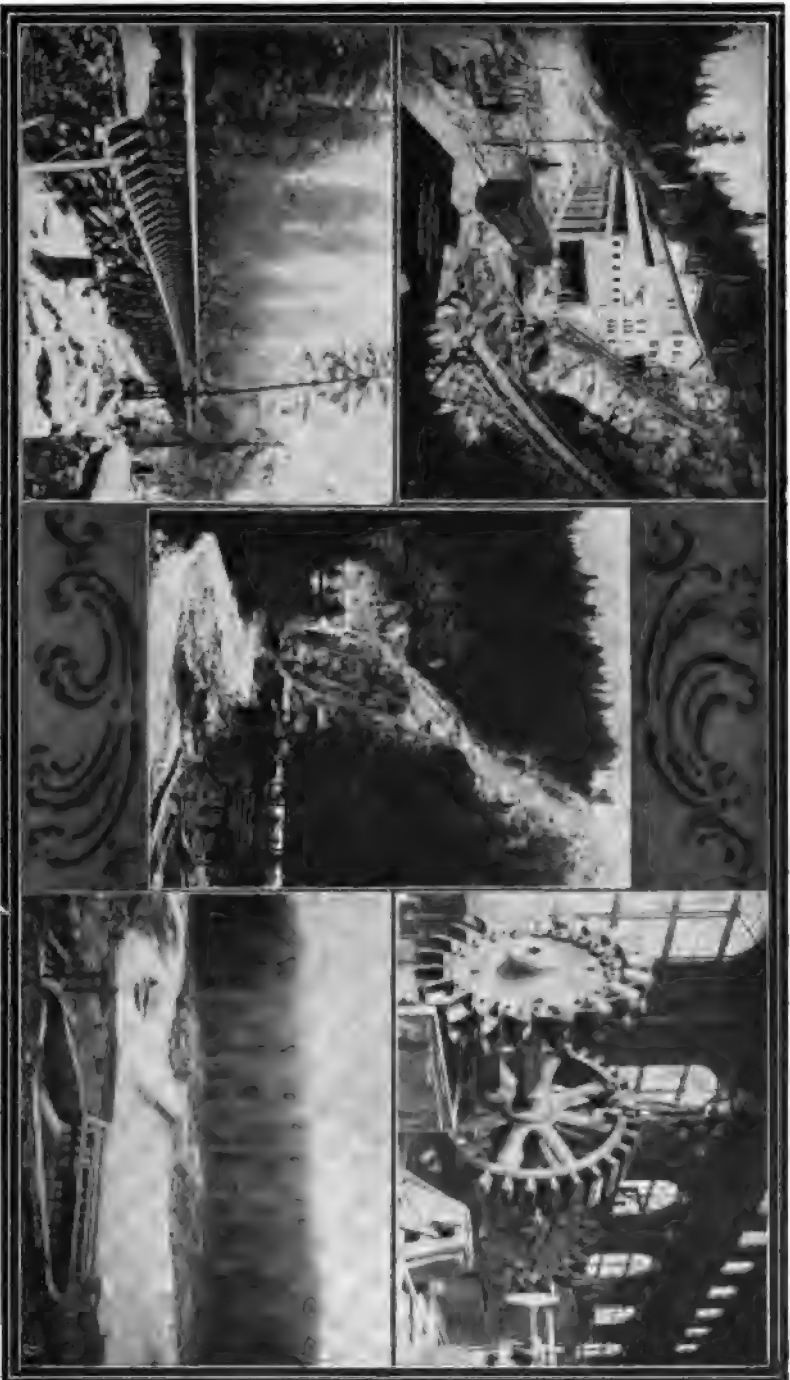
THE WHEAT BELT.

East of the Columbia river the great rolling plain of the grain belt greets the eye of the traveler. From the big bend which the Columbia makes at its confluence with the Okanogan river, extending far down into the southeast tier of counties,—an area

hundreds of square miles in extent, are the wheat lands,—the “bread basket” of the state. Much of this land was formerly an open range and for years was considered unfit for the production of crops, a theory which has been proven absolutely untrue by the developments of more recent times. There are districts in Central Washington which will be found more fully described in another portion of this report, where the railroads, only a few years ago, were offering their vast holdings for almost nothing, by reason of the alleged unproductiveness of the lands. Yet today covering those same areas will be found the farms of hundreds of wheat growers whose annual offerings of freight to the transportation companies tax the carrying capacity of the latter to the very utmost. The “desert” so-called, is a desert no longer. The bunch grass and sage brush are rapidly disappearing and their places taken by fields of waving grain, and wherever water for irrigation purposes can be secured, the perfection of rural conditions is realized. Portions of several of the counties lying west of the Columbia river are also devoted largely to wheat growing and stock raising and in their general characteristics conform to the district just described.

THE HIGHLANDS.

North of the Columbia river where it makes its giant swing to the eastward, are the highlands of the Okanogan country. The district therein embraced, while still in the infancy of its development, owing to inadequate transportation facilities, presents many alluring attractions to the homeseeker. There are fruit lands, hay lands and garden lands, plenty of timber and running water and a wealth of minerals, all of which advantages, combined with the further inducement that lands in this district are still to be had at moderate figures, are serving to draw a constantly increasing number of settlers. When means of transportation now in course of construction, and others that have been definitely projected, have been completed, the Okanogan country will rapidly come to be regarded as one of the most favored sections of the state.



Electric Light and Power Plant, Electron, Pierce County.



Shipping from Various World's Ports Loading Grain at Tacoma.

The foregoing is designed to furnish the reader a brief outline of the natural grand divisions of the lands embraced within the borders of the state. Further sub-divisions are often given by geographical authorities but the above will suffice for the general purposes of this work.

WATERWAYS.

The waterways and harbor frontage of the state must also be assigned an important place in any enumeration of nature's contribution to the sources of Washington's prosperity. Transportation by water is always cheaper than by rail and where the former is available for purposes of competition with the latter, the public invariably reaps a substantial benefit in the way of reduced freight charges. Such is the advantageous situation enjoyed by the prosperous cities of Western Washington, whose location on the shores of Puget Sound and on the sheltered harbors formed by deep indentations of the west coast line of the state, afford them commercial opportunities of peculiar value and which are being utilized and improved to the utmost.

Puget Sound.

Puget Sound is almost literally a land locked sea. Beginning in the northern part of the state and about 75 miles from the open ocean, this great protected waterway extends in a general southerly direction a distance of 100 miles into the heart of the state. No conception of its entire shore mileage is conveyed from the above figures. Its windings and twistings are such that a person who attempted to follow the entire frontage of the Sound, either on shore or in a boat, would find at the conclusion of his journey that he had traveled nearly two thousand miles. At intervals along the Sound there occur splendidly protected, deep water harbors upon which are located the large cities of Western Washington and which receive the largest ships that ply the waters of the ocean at their docks. In addition to the sea going traffic that annually aggregates an enormous tonnage, there is an extensive water carrying trade between the various cities of the Sound, and numerous small craft make daily calls

at the many landings along the shore line and on the islands, picking up the farmer's produce, which finds a ready market in the cities. Along the shore line of the Sound are scores of little coves, which are the resort of hundreds of campers during the summer season. The invigorating salt laden breezes, the sandy beaches and the splendid fishing are attractions that combine to call larger crowds from the cities with each recurring summer.

North of Puget Sound proper and extending up beyond the Canadian border, are other protected waterways, very similar to the Sound in most particulars. Numerous islands occur, while safe anchorage for unlimited shipping is presented.

The West Coast.

The otherwise inhospitable west coast of the state is broken in several places by commodious bays, the shore lines of which have been occupied and improved for commercial purposes and which are points of origin for a vast and ever growing trade.

Willapa and Grays Harbors are the chief of these indentations and the growth of the cities and towns located on each is evidence of the development in progress in the southwestern portion of the state.

The Columbia River.

The Columbia river, navigable for most of the hundreds of miles of its sweep through the state, is the largest stream in Washington and one of the largest in the country. At its mouth it admits deep sea shipping, and many large freighters come up the river far enough to receive the products of the great Inland Empire for distribution to the markets of the world. Further up the river will be found lines of well equipped river steamers carrying freight and passengers up and down the Columbia, and constituting an important factor in solving the transportation problem for the interior counties.

The Snake River.

The Snake river, a large tributary of the Columbia, draining the southeastern portion of the state, is also navigable for river craft and the same thing is true to a more limited extent of the Okanogan, another tributary in the northern part of the state.

Other Streams.

Several of the streams entering Puget Sound are also navigable for light draft steamers for short distances from their mouths. By reason of that fact, many of the farmers located along the banks of these streams, have the benefits of water transportation almost at their doors.

Fisheries.

In addition to their importance as agencies for the transportation of Washington's products to market, the rivers and salt water inlets of the state contribute largely to its commercial and industrial growth, through the millions of fish with which their waters, at the proper seasons, fairly teem. The taking and packing of salmon gives employment to something like ten thousand men and the value of the annual output runs into hundreds of thousands of dollars. Others of the finny tribe, such as rock cod, tom cod, salmon trout, perch, sole, flounders, smelt and herring also abound in the salt water, while in the lakes and mountain streams are to be found the speckled trout, black bass, perch, white fish, etc., affording the choicest of sport to the devotees of the rod.

COAL AND METAL MINES.

The coal mines of Washington constitute an important portion of its natural resources. The production of coal on a commercial basis began in the year 1860, when an output slightly in excess of 5,000 tons was marketed. The industry since that time has been steadily extended until the annual production now approximates three million tons. The principal mines are located in Kittitas, King, Pierce and Lewis counties, although excellent showings of coal have been found in other portions of the state. Notwithstanding a steady increase in the output, the demand for coal during the past two years has taxed the capacity of the operating companies to their utmost. It is anticipated that this condition will be relieved by the opening of new mines and through the more extensive working of those now being developed.

Metal mining is still in the infancy of its development, although there is no doubt that the mountainous regions of the state contain vast and valuable deposits of mineral bearing ore.

The development thus far carried on has been confined largely to the counties bordering upon Puget Sound in Western Washington, and to Okanogan, Ferry, Chelan and Stevens counties on the east side.

Ores carrying deposits of the precious metals have been the chief incentive of the prospector, but excellent showings of copper, lead, nickel, tin, bismuth, antimony and others have been located and are now in process of development. The mining industry of Washington as elsewhere has suffered from the manipulation of highly capitalized stocks upon properties little better than prospects. It is stated, however, by those in close touch with mining operations in the state, that the days of "wild cats" are about over, and that legitimate mining is rapidly being established on a firm and substantial basis. There are three large smelters in the state, located in the cities of Everett, Tacoma and Northport, which receive ores not only from this state but also from British Columbia, Alaska and elsewhere.

EDUCATIONAL ADVANTAGES.

In a great and growing commonwealth such as Washington, it is natural to suppose that a highly developed system of public education will be found, and it may be stated that no matter how high the expectations of the new comer may be fixed in this particular, he will not suffer disappointment. In a previous report of the Bureau, a somewhat detailed review of the educational advantages offered in the state was presented, and, therefore, the subject will be treated only briefly in this work.

The common school system is conducted under the general direction of the State Board of Education and of the State Superintendent of Schools, and the courses of study, as a rule, are uniform throughout the state. Each district, however, has its own officers and retains control over its own local affairs.

The enabling act, admitting the Territory of Washington to Statehood, provided a grant of public lands for common school purposes which approximates two and one quarter million acres. This land the state offers for sale or lease, and the proceeds constitute a permanent and irreducible fund which is invested in

good interest bearing securities for the benefit of the schools. The interest on the fund alone can be used. It is estimated that when the common school lands have all been disposed of the total amount of the fund will exceed \$25,000,000.

At present the schools are largely maintained through the direct taxation of property, and it may be said that there is no community in the state where good common school facilities are not provided. In all of the large cities and towns of the state high schools are maintained and 31 of these institutions now issue diplomas acceptable for admission to the University of Washington.

For purposes of higher education the state has established the above named institution at Seattle; the State College and Experimental Station at Pullman and State Normal Schools in the cities of Bellingham, Ellensburg and Cheney. Other state educational institutions are the school for the deaf and blind at Vancouver; the state training school at Chehalis and the school for defective youth at Medical lake. All of these institutions are conducted in a highly efficient manner with results that are contributing materially to the uplifting of the standard of citizenship of the state. Application to the officers of any of the above will secure any information desired in relation to the courses offered, terms of admission, etc.

WASHINGTON, A MANUFACTURING STATE.

The pre-requisites to the development of a manufacturing community are: First, an abundance of raw material; second, plenty of power, readily convertible and capable of being produced and distributed at a reasonable cost; third, adequate transportation facilities for marketing the product manufactured. All of the above conditions are splendidly met in this state.

Timber Products.

As has been indicated elsewhere in this report, the state has a practically unlimited supply of standing timber and as a natural consequence lumber, shingles and wood products of various kinds, constitute the chief of Washington's manufactured products. There are about one thousand lumber and shingle mills in the state, in addition to a large number of wood working establishments of various kinds. Some idea of the vast extent of the industries which are the outgrowth of Washington's forest resources may be gleaned from the fact that the wage rolls of the loggers and lumbermen of the state annually approximate the sum of sixty-five million dollars. Steam power, generated by burning slabs and saw dust, is the ordinary motive force of the saw mills, although electricity is utilized to some extent. The largest saw mills in the world are located in Washington, and in these giant institutions every known device for the rapid and economical production of lumber is in use.

Flour and Feed.

The manufacture of wheat flour, various kinds of breakfast foods and other cereal products constitutes another important industry which is assuming larger proportions each year. The large grain belt of the east side furnishes the bulk of the raw material used, although the oat fields of the western low lands contribute materially to the same purpose. There are about sixty flour and feed mills in the state, distributed among fifteen counties. Steam, electricity and water supply the power for the op-

eration of these mills, whose products in addition to filling the local demand, find a market in China, Japan and other foreign countries.

Creameries and Canneries.

Creameries for the manufacture of butter and cheese are scattered over the dairy sections of the state, while numerous fruit and fish canneries have occupied favorable locations for utilizing the raw materials required in the operation of those enterprises.

Electric Power.

The conversion of the power long latent in the mountain streams of the state, into electricity, and its distribution to the various cities and towns, has become in itself an important industry, in addition to the stimulus thus given to other manufacturing interests. Millions of capital have been invested in the construction of these power plants and a strong impetus given thereby to the general development of the state from a manufacturing view point. Elsewhere in this report will be found a detailed review of the available water power of the state, running into millions of horse power and indicating something of the future that lies before Washington as a manufacturing state.

Other Manufactured Products.

In addition to the foregoing there are many well established plants in the state for the manufacture of such commodities as condensed milk, crackers and candy, baking powder, soda, fruit extracts, clothing, boots and shoes, baskets, bags, beer, ice, brick, iron products, wagons and agricultural implements, turpentine, leather products, cordage, saws, boilers, asbestos, water pipes, clothing, tin cans, railway equipment, soap, ships and boats and a large variety of other products that enter into ordinary household consumption or are required in the arts or in the demands of trade.

Transportation Advantages.

The adequacy of the transportation facilities enjoyed by the various communities of the state has been considered elsewhere in this report and need not be enlarged upon in this place. Suffice to say that Washington, in addition to its splendid deep water shipping facilities, will shortly have five great transconti-

mental railways with their numerous branches and connecting systems at its disposal.

With such advantages brought within their reach, the manufacturing interests of Washington, particularly those enjoying the benefits of water competition, give every promise of increased growth and development. In this connection it may be stated that far sighted manufacturers are already considering the favorable effect upon their business likely to ensue from the completion of the Panama canal. That tremendous undertaking, which it is now generally agreed will be completed within the next decade, will bring the ports of Washington, through the medium of swift steamships, into close relationship with the Atlantic coast, and more particularly with the cities located on the Gulf of Mexico. An inevitable and immense impetus to trade is certain to result which will be reflected in a wide expansion of our factory and milling interests.

Some idea of the recent growth of the state's various manufacturing industries may be gleaned from the appended table which represents a canvass of sixty-two towns for a list of new enterprises established during the years 1905-'06. A total of one hundred seventy-seven new concerns was reported and the relative importance, capitalization, etc., is indicated in the table which follows:

INDUSTRY.	Total No. plants reported.	Total amount invested.	Total No. em- ployes.
Lumber.....	66	\$2,878,500	2,772
Shingles.....	26	218,350	424
Beer.....	6	190,000	84
Brick.....	6	126,000	91
Electric power.....	3	120,000	14
Wagons and agricultural implements.....	3	103,000	106
Iron foundries and machine shops.....	6	74,500	73
Wood products.....	5	54,500	49
Canneries.....	4	30,000	149
Cigars.....	7	23,800	25
Butter and cheese.....	7	23,100	26
Concrete blocks.....	2	23,000	30
Flour and feed.....	5	21,000	15
Ice.....	3	20,000	9
Miscellaneous.....	31	233,100	259
Total.....	177	\$4,133,850	3,136

In the statistical appendix to this work will be found a series of additional tables relating to the manufacturing interests of the state as a whole.



Plant of the Everett Paper & Pulp Co.

FACTORY-EDWARDS, EDMONDS



EDWARDS LUMBER CO., EDMONDS



SHEDS IN PLYMOUTH, EVERETT



DAIRYING IN WASHINGTON.

By reason of favorable climatic and soil conditions, supported by unusually excellent market facilities and by the further fact that the demand for dairy products is always two or three times in excess of the available local supply, Washington presents a remarkably inviting field for the practical, painstaking dairyman.

While the state as a whole offers abundant opportunities in this direction, certain sections are naturally more favored than others. Thus it may be said that the counties of Western Washington with their fertile valleys, their plentiful rain fall and their close proximity to the large centers of population, present to the dairy farmers conditions bordering almost upon the ideal. In this section the grasses flourish admirably, and as the timber gradually yields to the inroads of the lumbermen, the dairyman is seizing the more favored spots for the pasturage of his herds.

Lands Available.

There are thousands of acres of logged-off lands in Western Washington which are available and suitable for dairying, and large areas are annually being added to the supply. These lands are to be had at reasonable figures, depending upon location, soil, transportation facilities, etc. They usually may be bought in large tracts or in small subdivisions to suit the purposes of the purchaser.

Markets.

The milk producer may have a choice of several markets for his product. He may send it to the cities to be sold and distributed for ordinary domestic purposes; he may dispose of his entire output direct to the condensing establishments of which there are six operating in the state, or he may make use of a separator and ship his butter fats to the creameries, using his skim milk for fattening his hogs.

Feed Supply.

Many of the Puget Sound farmers, particularly those who have located on small tracts of logged-off lands, have found it profitable to maintain a herd of from ten to fifteen cows, in connection with other lines of intensive farming activity. Root crops, suitable to feeding yield as high as fifty tons to the acre and not less than thirty tons would be considered an average crop. The roots constitute an important factor in maintaining the herd and as a further solution to the feed problem many of the farmers have well constructed silos which enable them to continue green feeding through the winter months. Silos may be built at a reasonable cost from staves of fir timber which makes the best of material. A Whatcom county farmer reports that for a silo thirteen by twenty-eight feet the cost of material, including iron hoops, etc., amount to fifty dollars. Peas and oats sown together are most commonly in use for ensilage purposes although clover and vetches are also used to a large extent. Silos are in more common use in Western Washington than in other portions of the state owing to the fact that the unsettled weather conditions render the curing of hay an uncertain problem.

Cheaper feed and a higher grade of stock are the two ends toward which the Washington dairymen are striving. The feed question is being gradually worked out along the lines just indicated and the matter of improving the grade of cows maintained in our dairy herds is now receiving the attention that its importance deserves. The strong demand for the dairyman's product has in the past militated against any concerted effort in this direction, for the dairyman's product has always commanded top prices and high profits have been realized from the maintenance of herds of inferior grade. The farmers are now coming to realize that their cash returns may be still further increased by culling out the poor milkers and replacing them with standard stock and with the assistance of the state administration much is already being accomplished in this direction.

In this connection an extract from the last report of the State Dairy Instructor will prove valuable to those who may con-

template engaging in the dairy industry. The report in question reads in part as follows:

SUCCESS IN DAIRYING.

"The first and foremost consideration of the dairyman who wants to make a success of his business, is to own a herd of cows which will produce the greatest quantity of milk of the best quality at the lowest possible cost. Questions of feeding, raising proper kinds of feed, care and handling of milk, separating and handling the cream and shipping are all important. But the first thing to do is to secure a heavy yield of rich milk. For, I take it that the average farmer engages in dairying not so much for the love of it as the money he hopes to make out of it.

"The average dairy herd is below standard. Reports from the best experiment stations show that the average cow, which is found on the farms today will produce from 1,500 to 2,500 pounds of milk in a season. Similar experiments show that high grade cows will produce from 6,000 to 10,000 pounds in a season. The best cows of which we have record, have produced from 12,000 to 14,000 pounds. (Official record of Yerkas Sunbeam 15,439 A. G. C. C. Adv. R. No. 331. Published Hoard's Dairyman, Nov. 24, 1905.) From these figures it will be seen that the 17,000,000 dairy cows in this country produce an amount of milk which could be produced by 8,000,000 high grade cows, or 7,000,000 of the very best cows. This shows the need for improving the average dairy herd by weeding out the scrub cows and keeping only the profitable ones.

Profitable Cows.

"The problem then for the average farmer is to find out which of his cows are profitable and which are kept at a loss. Some cows will give a heavy yield, but of such low test as to be unprofitable. Others may give a very high test, but the yield may be so small as to make it unprofitable. In a general way, that cow will be profitable which produces in a season at least 250 pounds of butterfat, whether she makes it upon a heavy milk yield or on a high butterfat test or partly on both.

"To know what each cow is doing, we must keep her individual record for the whole season. The season runs from the time she drops calf until she is dried up. We must not guess at this record. We must know. This you may think is a difficult thing to do. But it is not, however. It is really very simple, when you once get it started. Only you must make it a regular part of your chores. In keeping such a record, it is best to have the cows named or numbered. Have your buckets of the same weight, so as to record the net weight of milk each time. This record is then entered up on the daily milk sheet, which is balanced each month. These sheets are easily prepared.

Quality of Milk.

"It is not sufficient, however, to keep a record of the amount of milk alone. We must also know the quality. For that purpose, either composite or semi-monthly tests for butterfat should be made. If you use the composite test, then get a little jar for each cow. Number or name the jar to correspond with the cow. Take about one ounce of milk from each milking and put in the jar. Add a little preservative, corrosive sublimate or potassium dichromate will do very well. Make the test once or twice a month according to the Babcock method, and record it on the milk sheet. The other way is to make a test only once every two weeks. This, I believe, is the best way. It is the most convenient and results are practically the same.

"Besides keeping a milk sheet, you should also keep a book, or journal, devoting a page to each cow. Charge up the cost of keeping; then credit her total yield and butterfat. From the record thus made up, you can easily find out which cows bring you profit and which are producing at a loss. Sell the unprofitable cows as soon as possible. They never will be anything but losing scrubs, a loss to their owners and a stumbling block in the unbuilding of the dairy industry.

Improving the Herd.

"The next step is the upbuilding of the herd—all profit-bringing cows—but some better than others. Profitable cows range from about 250 pounds butterfat to 800 pounds. Yerkas Sunbeam has a record of 857.15 pounds of butterfat, an equivalent of 1,013.15 pounds standard commercial butter. One high grade cow will produce as much butterfat—as much income—as three low grade cows, each of which is making a small profit. This is the argument for keeping high grade cows. It costs so much less for feed, where there is only one cow to eat instead of three; so much less for housing; so much less for labor. It is no longer necessary to be a slave to your business to make a living. Instead one-third to one-half the number of cows, if they be selected, will bring as much income as the ungraded herd did before. The expense and labor will be lessened and the bank balance will be larger by far."

Eastern Washington.

The conditions that prevail in the western tier of counties are duplicated to a considerable extent on the eastern slopes of the Cascade mountains, the essential difference being that moisture is supplied to the farms through the medium of artificial irrigation ditches instead of reliance being placed upon rain precipitation. Kittitas county is justly famed for the high class quality of its butter, while the farmers of Yakima county, the Palouse section and the east side districts are also engaging to a consid-

erable extent in the various branches of the dairy business. In fact there is not a county in the state that is not a contributor to the total of its dairy products, though the sections above indicated probably afford the best opportunities to those who may wish to engage in this industry on a commercial basis.

Production Inadequate.

The statement made at the beginning of this article will tend to show something of the vast possibilities that lie before the Washington dairymen. For years past the state has depended upon Oregon, California, Iowa and other states for the bulk of its dairy products. Butter and cheese to the amount of millions of pounds are annually shipped here and sold to the consumers of Washington simply because the local supply is entirely inadequate to meet the demands of the market. In addition there must also be reckoned the vast amount of butter and condensed milk annually shipped to Alaska and the Canadian Yukon country, where prices are but little considered so long as the quality of the product is insured. The markets afforded by these great northern districts which are filling up with settlers and undergoing rapid development, are naturally tributary to the cities of Puget Sound. The steamship lines sailing to the north all make their headquarters on the Sound, and the outfitting trade for Alaska is practically controlled by the merchants of Western Washington. Until the time arrives when Alaska will begin to make its own butter—a remote contingency—the dairymen of this state will have the vast and continually enlarging market there afforded, almost to themselves, provided they can produce sufficient butter to supply the demand and incidentally maintain a reasonably high standard for their product.

State Inspection.

The state government, recognizing the important position already attained by the dairying interests of the state, and mindful of the fact that future years will witness an immense increase in the number of men and amount of capital engaged in the development of the industry, is taking an advanced position in the work of insuring a high standard both for the milk and butter produced in the state.

The system of inspection established by the legislature, of which mention has been made in another portion of this work, aims to reach every producing dairy farm in the state as well as the creameries and milk distributors. Most of the cream used in butter making establishments is collected from the farmers by wagons covering their respective routes at regular intervals. In their inspection tours, the state officers assigned to this work accompany these wagons, making personal investigation of the product offered for sale by each individual farmer, and looking closely after the sanitary arrangements of milking stables, and the general equipment of each place inspected. Where alterations are necessary, the same are insisted upon, and such instructions and suggestions are given as will aid the producing farmer in making his output not only wholesome and attractive but more profitable as well. This system brings the state department in close contact with the fountain head of the industry and is tending in a remarkable manner to a steady improvement in our dairy products.

State Brands.

The policy of issuing state brands to butter makers is also a contributing factor in this work. A high standard of scoring is maintained, and authority to use the brand is not given unless the required standard is reached. In view of the fact that the creameries may be called on at any time to submit samples of their product for scoring, the disposition among them is to maintain a uniform high grade for their product.

Model Dairy Farms.

In a further effort to promote the interests of the dairy industry, the state has adopted the policy of maintaining model dairy farms at various of the state institutions such as the soldiers' home, the insane asylum, and others. These farms conducted upon thoroughly scientific and modern lines, will afford an object lesson to the farmers of the state that is certain to result to their profit.

Technical and practical instruction in dairying is an important feature of the work of the State College located at Pullman, and an increasing number of farmers and farmers' sons are at-

tending that institution annually. The influence of former students and graduates of the college who are now actively engaged in dairying as a business, is exerting a healthful effect on the industry.

Through these various agencies the state is lending its aid to the great work of securing a pure and wholesome butter and milk supply and at the same time is assisting materially in placing the industry on a substantial, profitable basis.

Advantages Offered.

To capable men who understand the business and who are willing to throw their energies into the work, dairying offers many advantages that are not so strongly presented in respect to other industries. The capital necessary, unless one desires to embark in the business on a large scale, need not be large. The market for the dairyman's product is already at hand and the fear of an overproduction does not stand in the way. The returns from his sales are certain and his income is steady throughout the year. In addition he enjoys the satisfaction of knowing that his herd is taking nothing from his land that is not more than returned in increased fertility and productiveness.

With the rapid extension of the free rural delivery service and the construction of a net work of steam railways and electric lines, the Washington dairyman is able to mingle the conduct of a money making business enterprise with the pleasures and comforts of a combined city and country life.

In the statistical appendix to this work will be found a series of tables setting forth the output of dairy products of the state for a series of years terminating with 1906.

IRRIGATION IN WASHINGTON.

Everyone familiar with the chemistry of vegetation knows that the larger part of most plant life is water. Those not familiar with chemistry have learned the same thing by observation and experience. The topography of the earth has left some portions to be adequately watered by the rains and snows, and others treeless and grassless for the want of moisture although much the larger part of the surface of the globe is water.

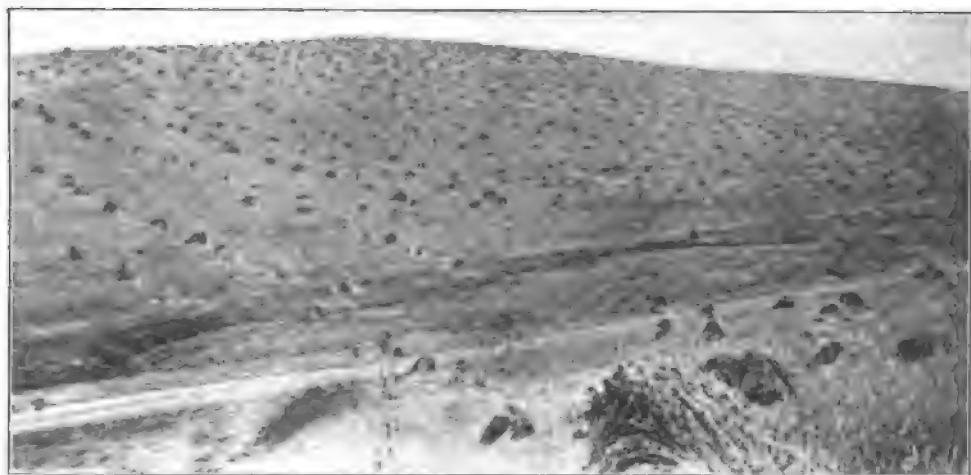
IRRIGABLE DISTRICT.

In our own state, not less than 150 miles from the vast Pacific ocean, a wide area is partly arid. It is the plateau which lies between the eastern slope of the Cascade mountains and the western slopes of the Rockies. This elevated plain, covered only by sage brush and a little bunch grass, is nevertheless traversed by great rivers and streams, whose waters are emptied into the ocean at the western corners of Washington and Oregon. But when the clouds of the Pacific lift its moisture and would carry it back to this inland plateau, peaks of the Cascades lift up in protest, condense the moisture and shower it upon their western slopes and extended system of mountain tops in rain and snow. It remains for the human genius to overcome this obstacle and intercepting the flow of waters to the ocean, divert it upon the surface of these barren lands and so convert them to productiveness.

As shown elsewhere the soils of this arid plateau are splendidly adapted to receive and hold the water when once it is upon them, and are so well stocked with the elements of fertility that remarkable results have been accomplished whenever the water has been sufficiently supplied.

DEVELOPMENT OF IRRIGATION.

As in the early days of the race, so in the early days of this state, observation induced individual owners to dig canals for ir-



Ranch Scene Near Garfield.



Puget Sound Shipping.



Flock of Turkeys Raised in Okanogan County.



Building the Brewster Irrigation Canal, Okanogan County.



First Real Estate Office Established in the City of Everett,



First Premium Won at the Fifteenth National Irrigation Congress, held at Sacramento, California, 1907.

The above is a half-tone reproduction of a check awarded to Messrs. Burbank and Reed of Chelan county, Washington, for the best exhibit of apples at the last session of the National Irrigation Congress. The apples were grown in the Wenatchee Valley and were displayed in competition with exhibits of irrigated products from Utah, California and Oregon.

rigation. The eastern slope of the Cascades was early thus treated by individual farmers whose forethought and skill have brought them splendid results and the borders of small streams that flow down these mountains are now dotted with most productive farms and orchards.

Still the great majority of these arid lands long remained barren. Combinations of capital next undertook to pay dividends out of the results of digging long ditches and watering large areas. Several hundred thousand acres of barren land have thus been redeemed from fruitlessness and have been compelled to yield up their latent riches to the tillers of the soil. As a result a large number of prosperous villages and towns now exist in the once silent home of the jack rabbit and sage hen; and out of the place of their roaming are now flowing into the channels of commerce train loads of fruits and cereals, vegetables, wool, beef, pork and mutton, and the products of the dairy, apiary and poultry yard. Still only a fraction of the area of this vast plateau has been utilized. True, large sections by repeated plowings are being made to produce grain without any irrigation, but yet, large areas still remain barren, the problem of watering which is too large even for great corporations. The state is fortunate, in that in this emergency, the power of the general government has come to its rescue.

RECLAMATION FUND.

A portion of the receipts from the land sales have been set aside by the government as a special reclamation fund and Uncle Sam is now undertaking the big jobs of irrigation which neither the private individual nor the corporation had the hardihood to tackle. Many millions of dollars are already in this reclamation fund. About two and one-half million dollars have thus far been set apart for use in this state and the officers of the government are now spending it in the work necessary to the irrigation of several large areas. It is probable in time that \$50,000,000 will be spent by the Reclamation Service in the state of Washington and reclaim 1,500,000 acres of land now entirely or partially

useless. This will mean that this entire arid plateau will become a great factory and storehouse for the food stuffs for the nations.

DIVISIONS.

The largest area likely to feel the magic life-giving touch of irrigation lies east and south of the Columbia river at its great bend. It is not wholly arid. Large crops of wheat are annually produced upon it. But when the waters of the lakes and rivers in the northern part of the state shall be distributed over it, its productiveness will be augmented many fold. This is the big irrigation scheme not yet even mentally matured by the government officials, yet believed to be feasible and to be kept in mind and thought over until both a practicable plan and plenty of money are assured to make it successful. Next in order in size and farthest along in point of development is the great Yakima valley. The individual farmer and private corporation have both been at work many years with the varied problems which this valley has afforded and probably 300,000 acres of land herein are now being successfully artificially watered, while the government officials are at work constructing new reservoirs and ditches upon the higher levels and in time will add probably 500,000 acres more to this productive area. All these schemes will take water by gravity from the sources and tributaries of the Yakima river.

It is probable that in the vicinity of the following points the areas indicated will be irrigated:

In the Tieton basin.....	50,000
About Ellensburg	50,000
From a ditch starting about 8 miles southeast of North Yakima	70,000
About Mabton	20,000
From Rattlesnake and Coal creeks.....	200,000
In the Indian reservation.....	50,000
From Priest rapids	30,000
Total	470,000

Klickitat District.

South of the Yakima river and north of the Columbia is a vast plateau sloping from the bluffs of the Yakima to the Columbia

where are 500,000 acres or more of land capable of irrigation from the waters of the Klickitat and other rivers which have their sources in the foothills of Mt. Adams. A corporation has spent many thousands of dollars in surveys and securing water rights preparatory to the work of attempting the irrigation of this whole plateau, but lack of capital has hitherto prevented the beginning of actual construction of reservoirs and canals.

On the banks of the Columbia river opposite Umatilla, Oregon, a smaller private enterprise is irrigating limited areas by driving wells to the level of the river and pumping the water by gasoline power upon small tracts of land.

Priest Rapids.

At Priest rapids on the Columbia river a private corporation is now engaged in a project which will irrigate about 30,000 acres. This project also involves the creation of possibly five thousand horse power to be used in generating electricity for the general purposes of the community. Fifteen miles of ditches are already dug and the water will probably be running in them by May next.

Palouse Project.

Easterly from the mouth of the Yakima river is a vast basin comprising approximately 100,000 acres susceptible of irrigation from the tributaries of the Snake river. This project, called the Palouse project, has been investigated by the government and abandoned for the time being. It is believed that private capital will soon take up this project unless the government reconsiders its action, as the lands are very rich and results would warrant a much larger expenditure than necessary to carry it to a success.

Two Rivers Project.

South of the Snake river are two projects, one near Attalia where about ten thousand acres will be watered from the Walla Walla river and the other taking water from the Snake river and known as the Two Rivers project will probably recover about 15,000 acres. Both these projects are in capable hands and their lands will probably be under water during the coming summer.

Wenatchee Valley.

North of the Yakima valley, next in importance is the valley of the Wenatchee river where most of the land suitable, about 20,000 acres, is already under ditch, while along the smaller streams flowing into the Columbia are many less important valleys some of which are already watered. The Wenatchee valley has become famous for the wonderful fecundity of its orchards and the remarkable beauty and consequent profits of the orchard crops. In some instances as much as \$1,500 has been realized in a single year from an acre of apple trees.

Okanogan Project.

In the valley of the Okanogan the government reclamation service is at work upon a project which will reclaim from its aridity about ten thousand acres of very rich ground. This district, generally spoken of as Pogue Prairie, will take a front rank among the fruit producing sections of the state when it is properly watered.

North of Spokane about 20 miles, a project of irrigating some forest lands after they are denuded of timber is being fostered by private enterprise. Water is to be taken by gravity from some lakes which are the source of one of the branches of the Spokane river. Several sections have already been cleared and the land will be sold including water rights and a contract to plant trees and keep them in growth for a number of years. This project contemplates irrigating about 6,000 acres.

Besides the foregoing there are many smaller projects along the Snake and Walla Walla rivers and their tributaries where individual enterprise is reaping the rich rewards of irrigation.

SOILS.

The soils of this arid region are a combination of volcanic ash, sand from the disintegration of igneous rocks, silt from old lake beds and humus from the decay of vegetation. In some parts the sand predominates and when dry is likely to become the victim of the wind. In other parts the predominance of the humus and silt from the clays make a soil almost as compact as the

adobe soil of New Mexico so that when wet and mixed with a little straw a very serviceable brick can be made. When dried in the sun, low buildings can be made of them which will last for many years.

On account of its fineness and friable nature it is an ideal soil for irrigation, holding the water like a sponge until over saturation forces it to lower levels.

It comprises all the elements necessary to vegetation, when dissolved by water in profusion and being from 20 to 100 feet in depth it is of inexhaustible fertility. Only small areas have any harmful amount of alkali.

CLIMATE.

The climate of this region is admirably adapted to the growth of vegetation, particularly in the lower altitudes where summers are long and warm. The winters are so short and mild that semi-tropical fruits, figs for example, can be successfully grown. Upon the higher parts of the plateau the winters are more rigorous, but nowhere so severe that peaches, melons, apricots, tomatoes, etc., cannot be grown. Snow falls to some extent in the winter and is considered a God-send, for it is soon absorbed by the soil and held for the farmers' use until it is needed in the springtime.

PRODUCTS.

Probably the best idea of the soils and climate can be imbibed from a review of the products which for years have been sent out of this region to the markets, both of the coast cities and those of the central west.

These include all the fruits but tropical ones; all the cereals including corn to a limited extent, and all the vegetables. Here grow in great profusion potatoes and celery, melons and tomatoes, sugar beets and onions, strawberries and apples, pears and peaches, cherries and apricots, alfalfa and timothy, wheat oats and barley—while the blossoms of alfalfa and fruit trees furnish the bees an abundance of honey.

The mountain sides in the summer and these low plains in the winter time sustain large flocks and herds of sheep, cattle and

horses, and particularly along the upper reaches of the Yakima valley dairying has already made many a farmer affluent.

EXPENSE INVOLVED.

The process of irrigation is expensive viewed from the standpoint of the farmers from Illinois or Wisconsin, but when net profits are taken into account, most eastern farmers would be glad to exchange with the men who are tilling these irrigated farms.

In their raw state these lands are somewhat uneven and a crop of sage brush has to be removed and the surface smoothed before the water can be successfully distributed over it. All this costs money. Some go into the sage brush in the first instance with big gang plows and smooth and clear up the brush afterwards. Others break down and drag out the brush with a steel rail and after burning the brush smooth over the surface of the ground. Then ditches are to be dug, head gates and flumes to be constructed and other work involving additional expense performed. These expenses will range from \$5 to \$20 per acre before seeding. Seeding to alfalfa or grain costs from \$2.50 to \$3.50 per acre.

RESULTS.

Good sense and energy combined can produce a comfortable living from the very start upon irrigated land, and in a few years be rewarded with independence. The most profitable crops are the fruits, winter apples and peaches taking the lead. While these are growing to a bearing age—from three to six years—truck gardening, bee keeping and poultry raising can be resorted to for temporary support. The profits from irrigated orchard lands have been in many instances astonishing, it being not infrequent for \$1,000 and more to be realized from a single acre, after paying all the expenses for the year.

The profits from truck gardening and small fruit raising will vary from \$200 to \$1,000 per acre according to soil conditions, skill and care in marketing and the state of the market for the product offered. From grain and hay, mostly alfalfa, a yearly income from \$25 to \$50 may be realized.

VALUE OF LANDS.

In some districts there are lands still capable of irrigation which can be secured under the desert land act and the homestead law. Lands already under ditch will range in price from \$60 to \$500 per acre including cost of water. An annual fee or tax for irrigation from \$1.25 to \$1.50 per acre is a necessary adjunct and must be reckoned with in all irrigating projects. The cheaper lands are those upon which the water has not yet been turned and which would require considerable expense to fit them for tillage. The higher priced are lands already irrigated and set out to fruits, etc.

TRANSPORTATION.

These lands are rapidly approaching a time when they will enjoy the best possible means of marketing their crops. The Northern Pacific, Great Northern and O. R. & N. system already reach this region while the Milwaukee and other lines now under construction will afford additional transportation facilities. The Columbia and Snake rivers will continue to provide an open highway to the coast cities.

MARKETS.

It must not be understood, however, that the farmers of the irrigated district are limited to the commercial centers of the coast as a market for their products. North and east are vast mining regions hungry for every product of the soil, and carloads of fruits, vegetables, grain, etc., are shipped there at prices often better than are realized in Seattle or Portland. With rich soil, no drouths, excellent competing transportation facilities and a splendid market at hand, the farmer in the irrigated sections of Washington has every advantage on his side that is essential for success in his chosen line of industry.

LOGGED OFF LANDS.

As is well known the western half of the state is very heavily timbered as is also the eastern slope of the Cascade mountains and the northern tier of counties bordering along British Columbia. This timber is being cut at the rate of many thousands of acres annually. After the trees are cut there still remains much down timber and some standing which the loggers refuse, and much undergrowth of all sorts of vegetation. Such tracts constitute our "logged-off" lands. There are several things that can be done with them to make them exceedingly useful. If left alone a new growth of timber will spring up and grow for the benefit of future generations. They may be burned over and the refused logs piled and burned, leaving the stumps in the ground, and seeded to grass, thus making good pasture lands. Or they may be entirely cleared and made fit for tillage.

Some of these lands are rocky hill sides, practically unfit for cultivation. Much of them, however, are comparatively smooth and when cleared will make good, and some of them exceptionally fine farm lands. Thus it may be said that in Snohomish, Skagit and Whatcom counties hundreds of prosperous dairymen, fruit growers, poultry raisers and truck gardeners are rapidly deriving a competence from lands which in former years were covered with giant firs and cedars.

CLEARING THE LANDS.

The problem as to what to do with these lands depends upon the character of the soil, difficulty or ease of clearing, nearness to markets, etc. As a general thing they cannot be thoroughly cleared and rendered fit for tillage at a less expense than \$50 to \$100 per acre. Dynamite, the donkey engine, steel cables, pulleys and derricks are coming to be the main factors for use in clearing. With these the big stumps are first blown to pieces; then all the logs and stumps are dragged into big heaps and the fire does the rest. When the land is good, as in the case of the sedimentary bottom lands, the cost of clearing will repay the rancher



Western Washington Timber.



Engineering Camp, Puget Sound, Skykomish & Eastern Railway.



Washington Poultry—Prize Winning White Leghorns.



Washington Poultry—Brooding Pen, Pacific Poultry Farm, Tacoma.

in a few years. Much of the bench lands can be made profitable for dairying, poultry raising and fruit growing without the expense of extracting the stumps and at a comparatively small expense unless the stumps too thickly cover the ground. Usually there is enough timber left standing upon the ground to furnish material for most buildings and fences needed and by careful saving this timber becomes an important adjunct to success in utilizing the land.

DAIRYING.

If one desires to engage in dairying, the logged-off lands can cheaply be put into use. Clearing the surface among the stumps and seeding to clover will soon provide good pasturage. Selected places where stumps are well scattered can be utilized for raising root crops and hay for winter use.

The orchard and garden can also be readily provided leaving the stumps untouched or to be utilized for fuel in future years.

FRUIT AND POULTRY.

From what has already been said it is apparent that much of these lands furnish ideal conditions for successful fruit growing and poultry raising. It will be still more apparent when we consider the fact that most of these logged-off lands are contiguous to the transportation facilities by which the logs have reached their market—the salt water or the railroads. Timber has been and is being cut where it is easiest of access. It follows that the lands where the timber was cut are also of easy approach, a matter of prime importance to the rancher having fruit or eggs to sell. A combination of these two industries will meet with certain success in the hands of careful, painstaking men. The products of the orchard and poultry yard are never cheap in Washington. Eggs range from 25 cents to 60 cents retail. In Seattle during August of the present year they sold for 40 cents and scarce at that price. From \$1 to \$2.50 per box has been and still is the price for apples and other fruits in proportion.

In addition to the markets in the large cities, the nearby logging camps are heavy consumers of all kinds of fruit and produce and offer a market frequently better than that presented in the cities.

PRICES OF LANDS.

The cheapness with which these lands can be secured is a very strong magnet to attract the man of small means, longing to acquire a home and a competency. These logged-off lands can be had at from \$5 to \$15 per acre and usually upon very easy terms. A forty acre piece of land with good soil can in a few years be made to return a splendid income which will inevitably increase as the land gradually becomes better cleared and the fruit trees annually grow larger. The influx of population for many years has outstripped the yield of farm products and the outlook for the future bids fair to keep up the record of the past if not to outstrip it.

IMPORTANT ADVANTAGES.

The settler upon these lands need not necessarily be isolated from the world. Free rural mail delivery and telephone keep him in easy and constant touch with neighbors and the surrounding towns, tell him of market conditions and all those things pertaining to farm life which he would care to know and also keep him posted upon all matters going on in the busy outside world. Meanwhile the chance for an occasional day of sport is always at hand. The drum of the partridge and the hoot of the blue grouse call to him in season, or a stray deer, bear or wildcat afford keener and more exciting sport.

CROPS.

Regarding what may be produced it should be said that practically all the fruits of the temperate zone yield enormously upon these lands. Such crops of berries, apples, cherries and pears as they produce are rarely excelled even upon very expensive lands under irrigation. Wheat, oats and rye sometimes reach enormous crops of 100 bushels to the acre. If one were to make an orchard among the stumps and plant an evergreen blackberry at the foot of each stump, training the vines over them, he would in time be wonderfully astonished at the income from his orchard and berry patch. Then if he so arranged his poultry yard that he could at will turn the hens into his orchard, and have a bunch of bee hives in convenient places he would have a combination, if intelligently managed, which the ordinary grain farmer would view with amazement and envy.

NEW RAILWAY CONSTRUCTION.

Inspection of the map which will be found folded at the back of this report will furnish all the information desired relative to the lines of railway now in operation in the state. The routes covered by the various systems are plainly indicated by the numbered references to the index which appears on the map, and a few moments study of the same will disclose the best method of reaching any given point in the state.

Additional information in detail is given in the series of articles relating to the various counties and communities of the state, the subject of transportation facilities being considered in connection with each.

It is believed that from the sources mentioned in the foregoing a sufficiently comprehensive idea of the transportation situation as it exists at the present time may be obtained to meet all practical requirements.

Of almost equal importance, however, to the state, and particularly to the newcomer who is seeking to establish a home for himself and family under as favorable conditions as possible is the subject of railway construction now in progress or definitely projected. A complete review of this matter is impossible at the present time owing to the fact that the roads now building or contemplating so doing have not made public all the details relating to their rights-of-way, etc. However, enough new railway mileage is already in course of actual construction to warrant the belief that within a very few years existing trackage will practically be doubled. This will mean that almost every county in the state will be reached by new and competing systems of railways, and that the tremendous rate at which settlement and development of the state has been in progress during the past five years will, in all likelihood, be surpassed in the future.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

Chief among the new systems that are building through the state is the Chicago, Milwaukee & St. Paul road which is rushing

its construction work as rapidly as men and money can accomplish it. The main line of this system will enter the state from Idaho near the southeastern corner of Spokane county. For a short distance it follows a southerly direction until it reaches the town of Tekoa in Whitman county. Thence, with a slight dip to the south, the line will run in a westerly direction through Whitman and Adams counties, crossing the main line of the Northern Pacific at Lind in the latter county. Continuing almost due west until it enters Douglas county the line turns south again and re-enters Adams county in its "pan handle" section. From the western border of Adams county the road will run almost straight west through Douglas county to the Columbia river. The right-of-way here is along the northern foothills of the Saddle mountains. Turning slightly north from the Columbia river, it passes through Kittitas county and from Ellensburg to the Cascade mountains it parallels the Northern Pacific, the tracks of the two systems frequently being plainly in sight of each other. A short distance west of the town of Easton it leaves the Northern Pacific and turning sharply to the north finds its way over the mountains through the Snoqualmie pass. The valley of the Cedar river gives the road an easy grade to Puget Sound where it reaches its western terminals on Puget Sound. Branches from this system will extend into various portions of the state and in time the road will have a veritable network of tracks reaching all the heavy shipping sections of Washington. One of the immediate results of the completion of this system will be the opening up of an immense new grain growing section, much of the eastern section of the state through which it passes being admirably suited to that purpose. It is anticipated that through overland trains of the Milwaukee line will be running into Seattle and Tacoma not later than the summer of 1909.

PORTLAND AND SEATTLE RAILWAY.

The Portland & Seattle Railway or what is generally spoken of as the "North Bank" road is an enterprise owned jointly by the Northern Pacific and Great Northern systems. This road, which will extend from Spokane to a connection with the North-

ern Pacific at Vancouver in Clarke county follows for most of its route along the north bank of the Snake and Columbia rivers. It will relieve the roads which are fathering it of much of their heavy trans-mountain traffic and as soon as completed will become an immediate and important factor in marketing the products of the great "Inland Empire." It will be a great boon to the farmers and stock raisers of Benton and Klickitat counties in particular, where lack of adequate transportation facilities has heretofore been a great drawback. The construction on this line is being pushed at a rapid rate.

OREGON AND WASHINGTON RAILWAY.

The Oregon & Washington Railway is a subsidiary organization of the great Union Pacific system. Beginning at Vancouver in Clarke county the road will take a general northerly course through the counties of Clarke, Cowlitz, Lewis, Thurston, Pierce and King. For practically its entire route it parallels the line of the Northern Pacific running from Seattle to Portland, Oregon. For the purpose of securing proper terminal facilities the company is constructing a tunnel more than a mile in length under the city of Seattle. As in the case of the other lines described above, rapid progress is being made in the building of this road.

WASHINGTON AND NORTHERN RAILWAY.

The Washington & Northern Railway is a branch line of the Great Northern system. This company is building westward through the extreme northern part of the state. Its line follows along the international boundary through Ferry and Okanogan counties and at present it is operating trains as far west as the town of Oroville in the latter county. It reaches Spokane over the line of the Spokane Falls & Northern, another branch of the Great Northern. Ultimately it is proposed to extend the Washington & Northern southward along the west banks of the Okanogan and Columbia rivers to a connection with the main line of the Great Northern at Wenatchee. Another branch running north and south through Douglas county is also projected but as yet no work has been done on either of the last mentioned lines.

THE NORTH COAST RAILWAY.

Regarding the plans of the above mentioned company but very little definite information has, as yet, been given to the public. The financial interests behind it have not seen fit to disclose their identity and only a small amount of work has thus far been performed. It has been stated that this company will construct an elaborate system through the state, beginning at Spokane and running through the counties of Spokane, Adams, Franklin, Benton, Yakima and through the Cowlitz Pass into Lewis county, with extensions running north to Tacoma and Seattle, and south to Vancouver and Portland, Oregon. Surveying parties have been in the field at various points along the projected right-of-way of the company but further than that there is very little accurate information that can be given. It is believed, however, that the plans of the company are well matured and that the system as outlined will in time be constructed.

The foregoing covers in a general way and with as much detail as it is possible at this time to give, the question of new railroad building in Washington. It will indicate to the farsighted reader that the great transportation companies of the country are fully alive to the vast resources of this state and to its tremendous possibilities for their business when more fully developed. When the various roads above described are completed no western state will be so well supplied with transportation facilities and none will enjoy the advantages of direct competition as fully as will the state of Washington. Moreover, the situation does not involve any prospect of loss on the part of the roads now in operation. They long ago reached the limit of their capacity to handle the business offered and the new lines will have all they can do to properly handle the surplus carrying trade and the new business which will be developed as the result of this construction.

LANDS OF THE STATE.

The lands of the state which are available to the newcomer are of four classes, and they will be considered in their order as follows:

First, the lands of the general government.

Second, the lands belonging to the state.

Third, the lands of Indian reservations.

Fourth, the lands held by private individuals or corporations.

UNITED STATES LANDS.

There yet remains considerable land in the state, the title to which has not yet passed from the federal government. In general they are not the best lands. These have long since been taken up and passed to the state or to individual owners. Yet in a few of the counties, notably Okanogan and Douglas, there are considerable areas which in time will be occupied and made into desirable holdings for homes, which can be taken up under the different land laws of the United States.

In the statistical appendix to this work will be found a table made up from the annual report of the Department of the Interior for the year 1906 by the Commissioner of the General Land Office which shows at a glance the amount of these lands in each county in the state and their general characteristics. The descriptions given these lands by the land office, however, do not convey an exact idea of their character. Much of the land classed as "prairie" is in reality sage brush land with some bunch grass growing among the brush.

In the lands classed as "mountainous" there will be found some valley lands worthy of entry.

Land classed as "timber and agricultural" will make good farms after the timber and stumps have been removed.

Government lands are subject to entry under the Homestead Act, The Timber and Stone Act, and the Desert Land Act, at

the various local land offices. There are seven of these in the state located in the following cities: Seattle, Spokane, Walla Walla, Waterville, North Yakima, Vancouver, and Olympia, the state capital.

GOVERNMENT REGULATIONS.

One can secure 160 acres under the Homestead Act, and also 160 acres under the Timber and Stone Act, or 320 acres under the Desert Land Act by complying with all the conditions prescribed by the General Land Office.

In taking up government land it is necessary that each forty acres be first examined, after which the application and required affidavits must be filed. To enter upon a homestead a man must be the head of a family or over 21 years of age, a native born citizen or one who has declared his intentions of becoming a citizen. He must not be the owner of more than 160 acres of land in any state or territory. Single women over 21 years of age, widows or deserted wives may also make entries.

Before he can prove up on his claim the settler must live on it for a period of five years and this residence must be continuous unless leave of absence is granted on account of sickness, crop failure or other unavoidable disaster. The homesteader is expected to make the land his actual home. If he remains away more than six months his claim is open to contest. At the end of two years he may prove up by paying \$2.50 per acre for land inside the railroad limits and \$1.25 per acre for land outside the railroad limits.

Veterans of the Civil and Spanish-American wars are entitled to deduct the term of their service not exceeding four years from the time required to prove up. If discharged on account of wounds or other disabilities the full term of service may be deducted. The widow of a soldier who never used his rights may file on land and deduct the time of his service, or in case of her death or re-marriage the guardian of the minor children may exercise the same privilege for their benefit.

Persons who commuted homesteads prior to June 5, 1900, can make another entry. The description of the land in the first entry must be given. The second entry cannot be commuted.



Great Northern Docks, Smith's Cove.



View of the Wenatchee River.



Logging Road Through a Western Washington Forest.

A person who makes an entry for less than 160 acres can make an additional entry of sufficient land to make 160 acres, but must reside on the additional entry the same as though the original entry had not been made. In certain cases residence on the additional entry is not required.

The widow or heirs of a homesteader who has died since making an entry are not required to reside upon the land, but must cultivate and improve it. The widow is the sole heir of a homestead; if there is no widow the homestead goes to the heirs at law. A homestead cannot be taken for debt contracted prior to final proof and issuance of final receipt. Where the homesteader fails to comply with the law for more than six months, the entry is open to contest. A fee of one dollar is required when the contest is filed. The contestant must pay all the costs, including the cost of taking the entryman's testimony. Additional details relating to the foregoing may be secured on application to any of the United States land offices.

Desirable homesteads and timber lands are not numerous and one would require the assistance of a reliable locator familiar with the lands in order to secure a good entry. There is some land which can be had under the Arid Land Act by paying only twenty-five cents per acre at the time of entry, but ability to irrigate must be shown and irrigation in fact must be accomplished before patent to the lands can be secured. These same lands can be entered under the Homestead Act if one is willing to comply strictly with the requirements. Under the head of Irrigation an extended description of these lands may be found.

The timber lands remaining can be purchased, 160 acres to an individual, for \$2.50 per acre, the entryman paying also the land office and advertising expenses. A fee of \$100 for a cruiser must also usually be reckoned with. A vast amount of timber lands are kept from entry by the Forest Reserves which cover a large portion of the public lands of the state.

STATE LANDS.

The State of Washington has received a rich heritage from the general government in the lands to be applied to the estab-

lishment and maintenance of its educational system and of the state capitol. These lands aggregate 2,552,036.21 acres. The bulk of them have been selected and the selections approved so that title is now perfect in the state.

In addition to these, the state owns a large area of oyster lands, and all of the tide and shore lands not within the original surveys of uplands in the state.

The state lands are disposed of through the State Land Commissioner whose office is at the state capitol at Olympia. Farming lands can be secured from the state at a price not less than \$10 per acre by paying one-tenth down and the balance in nine annual installments with interest at 6 per cent per annum.

These lands may also be leased from the state for a term of five years at a small annual rental and the lessee will have a lien upon the land to the extent of the value of the improvements he makes upon it, and he also has the first right to purchase the same whenever they are sold.

The state lands comprise some of the best land in the state, both agricultural and timber, consisting of sections 16 and 36 in all townships, and additional areas taken in lieu of losses by prior occupation, water areas, etc., and the specific selections made under grants other than those for the public schools. The amount of these lands and their distribution by counties will be found in a series of tables prepared by the State Land Commissioner and which are published in the statistical appendix to this work.

The tide lands, shore lands and oyster lands may be secured at various prices and terms. The owners of the abutting uplands have the first right of purchase of tide and shore lands. Full information in regard to the purchase of all these lands may be secured of the State Land Commissioner.

INDIAN RESERVATIONS.

There are in both Eastern and Western Washington large areas of lands within the boundaries of Indian reservations which, in time, will be thrown open to public entry. The largest of these in Western Washington is the Quinault Indian reservation

in which are between six and seven townships of very desirable timber lands. This reservation is located in the northwestern portion of Chehalis county. There are several others of smaller area in Western Washington. The Quinault has been surveyed and allotted as has also the Makah reservation in Clallam county. The time for entry on the remaining lands has not yet been fixed.

East of the mountains the most important is the great Colville reservation, which is open to mineral location only. When these lands are thrown open to settlement they will afford desirable homes for many thousands of families. The north half is mostly covered by a very irregular lot of forest reservations. The best agricultural lands, however, will be found in the southern portion of the reservation which borders on the Columbia river on the south and on the Okanogan river on the west.

PRIVATE LANDS.

As in other states, so in Washington, the bulk of the lands are in private ownership, held either in actual use or for investment or speculation. Much of the best lands passed into private hands at a nominal price and may be purchased at reasonable figures considering their valuable character which has been amply proven by years of tillage. It is impossible in a general article of this nature to afford any great amount of definite information on the subject of land prices. These vary according to state of cultivation, nearness to market, soil conditions and in the irrigated sections depend largely on the presence of water or the feasibility of securing it. In the central portion of the state raw lands may be secured from \$8 to \$16 per acre. Lands broken and ready to yield a wheat crop sell from \$20 to \$30 per acre. In the districts which are being brought under irrigation prices rise rapidly with the approach of the time when water will be available. Thus in the vicinity of the government's Okanogan irrigation project land has risen in value during the past two years from \$25 per acre to \$200 per acre. On the west side of the mountains there is a large and annually increasing acreage coming on the market, much of which may be bought at very

cheap prices. More information on this subject will be found under the chapter headed Logged Off Lands. In general it may be said that there is a tremendous area of unoccupied lands in all sections of the state which offers opportunities for a profit and ultimately a competence to all who secure them and have the ability to make them yield as they are capable of doing. To most eastern farmers the prices of lands except in the irrigated districts and the market garden lands in the vicinity of the cities will seem low.

WAGES IN WASHINGTON.

The matter of a change of residence is of greater importance to no class of citizens than to that great body which may be collectively designated as wage-earners. The man who is possessed of ample means may venture into new fields and meet with success or failure without seriously handicapping himself or working any great hardship on those who rely upon him for support and maintenance.

To the man with a family dependent upon his daily toil, however, the problem presents many graver aspects. He must know, or at least be pretty well assured, that steady employment awaits him, and that his condition is likely to be improved before he definitely commits himself to a change.

It is no part of the purpose of this article to give any advice upon this important matter which presents questions that each individual must decide for himself and for which he must assume the final responsibility. However, there are certain well-established facts in connection with the demand for, and the supply of labor in Washington which may be outlined here as affording some insight into the general situation which will confront the man who comes to this state in search of a position.

In the first place, it should be noted that little encouragement is offered to those who are unable to maintain themselves and families for at least a period of several months—unless they come with a guarantee of a job in their pockets. It is, of course, possible that they will find the sort of work for which they are looking, immediately upon arrival, but it is equally possible, and, in fact, quite probable, that time will be required to accomplish that end. Moreover, the man who is forced to accept the first work that is offered him in order to assure himself a mere existence, is naturally at a great disadvantage. If he comes with means to maintain himself for a time, he has a far better

opportunity of securing the kind of work he desires, and work that is likely to be in accord with his anticipations.

Another fact that should be pointed out is that the cost of living in Washington is undoubtedly high. The careful reader who has absorbed the information presented in connection with the articles dealing with the various productive industries of the state, will probably already have come to this conclusion. The long period of prosperity which the state has enjoyed in connection with other sections of the country has resulted in a general advance in nearly all the articles that enter into ordinary household consumption. Rents, also, have increased, particularly in the larger cities, and show no signs of being lowered.

On the other hand, the man who comes to the state with a few hundred dollars in his pocket can secure himself a small homestead upon which he can raise his own vegetables, small fruits, chickens, etc., and by this means, and through independence of the landlord, his living expenses may be cut almost in half. Wage-earners who are able to reach the state thus fortified need have no fear for the future.

A remarkable feature of the urban life of the state is the large number of men employed at wages who are the owners of their own homes. Adjacent to all the cities are suburban districts where land is cheap and to be purchased, if desired, on installment payments. Such districts are reached by electric lines, affording cheap and rapid transportation to the business centers. By taking advantage of these conditions, hundreds of workmen employed in the cities have become home owners and participants in the civic life and prosperity of their community.

The demand for labor in all lines is active, and appears, if anything, to be on the increase. Skilled mechanics, in particular, usually find ready employment, while the immense amount of railroad building, logging and lumbering, and public improvements now in progress throughout the state, has created a strong and unfilled demand for common labor.

The wages paid to various classes of labor vary in different parts of the state, depending somewhat upon local conditions.

In general higher wages are paid in the cities than in the smaller communities, but this is largely offset by the fact that the cost of living is greater in the former than in the latter.

The accompanying table, compiled from reports of labor unions in various parts of the state, will furnish an idea of the prevailing wage scales in the different lines of industry indicated.

Occupation.	Hours Per Day.	Wages Per Day.
Barber	10½	\$2.50
Bar tenders	10	3.00
Beer bottlers	8	2.25
Book binders	8	3.25
Bricklayers	8	6.00
Broom makers	10	3.00
Building laborers	8	3.00
Carpenters	8	4.00
Cigar makers	8	2.75
Cooks	11	2.50
Longshoremen	9	3.60
Machinists	9	3.25
Musicians .....	..	5.00
Painters	8	3.50
Paper hangers	8	3.50
Printing pressmen	8	3.50
Sailors	9	1.50
Shingle weavers	10	3.50
Shipwrights	9	4.00
Stage mechanics	8	3.00
Stone cutters	8	5.00
Typesetters	8	3.75
Waitresses	10	1.50

STATE HIGHWAY BUILDING.

The matter of road construction has been assigned an important place in the list of activities with which the state government has identified itself for the purpose of promoting the welfare of our citizens.

Good roads have always been an essential feature of an advanced condition of civilization. The Romans set a standard for good road building and Napoleon's reputation as a road builder will survive equally with his fame as a soldier.

In our own country the development of steam railroads and other means of rapid transportation tended in by-gone years to lessen the importance of good wagon roads in the eyes of many people, but the subject has been revived in more recent times, and the movement for more and better public highways is at present national in its scope.

In Washington, the situation, while presenting many complex features, has been approached on a very practical basis, and a comprehensive scheme of road building is now being developed which, in the course of a few years, will result in the construction of a system of highways, pretty thoroughly covering the state.

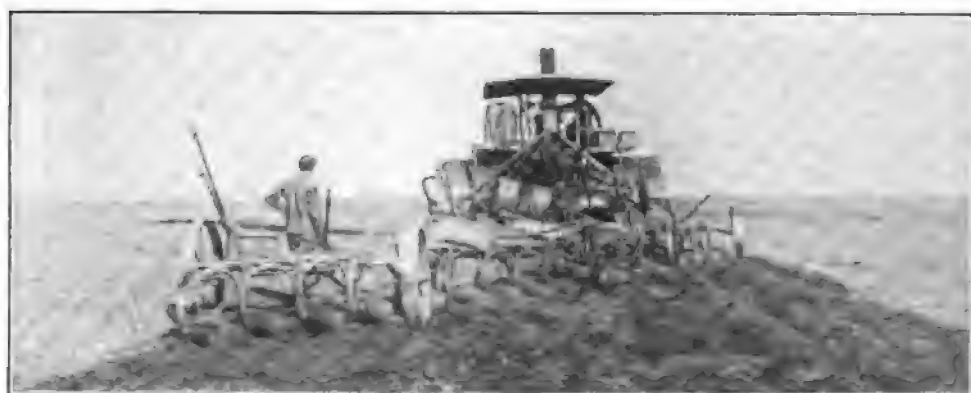
The various counties are also engaged in extensive road construction on their own account, but this article will deal only with the work of which the state has immediate charge.

STATE HIGHWAY BOARD.

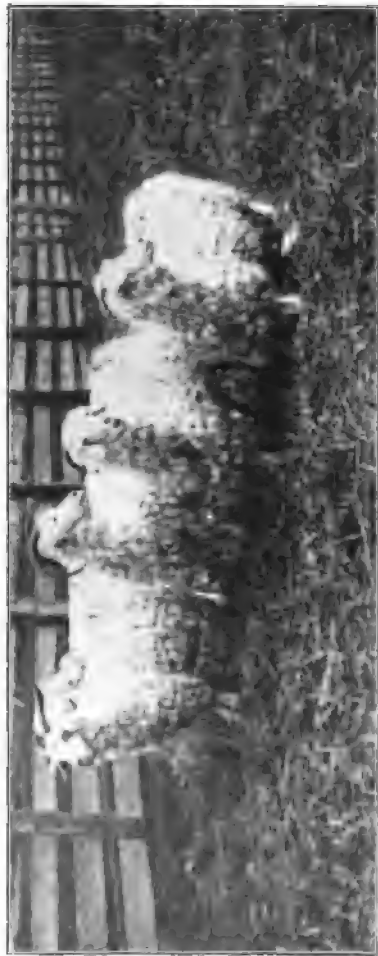
All state road building is carried on under the direction of the state highway board, consisting of the state auditor, state treasurer and the state highway commissioner. The last named official, who is required to be a capable and experienced civil engineer and surveyor, is the executive officer of the board, and is in immediate charge of the work.



An Inland Empire Prize Winner.



Steam Plough in Adams County Wheat Fields.



Angora Goats Raised in Eastern Washington.



View of Town of Winona, Whitman County.

The expressed purpose of the state in entering the field of road building is to afford the more isolated districts better means of communication with the settled communities, the theory being that the rich and populous sections are able to look after their own road construction. The accomplishment of the purpose in view, obviously demands that the bulk of the expense be met by the general state treasury as assessment of the property immediately benefited, for the full amount involved would result in practical confiscation.

The roads in which the state is interested are divided into two classes, viz.: Those constructed entirely at the expense of the state, known as "State Roads," and those in the construction of which the expense is divided equally between the state and the various counties traversed. These latter are known as "State Aid Roads."

The state's portion of the money expended is supplied by direct tax of one-half of one mill on all property in the state subject to taxation. For the present biennial period it is estimated that a fund of \$425,000 will be raised to be expended on state and state aid roads.

The Legislature designates the amount to be expended on each state road.

In some cases these state roads are being built through mountainous districts where cost of construction is high and where difficult engineering problems present themselves which add materially to the expense involved. The work, therefore, is proceeding slowly, the point in view being rather to secure a few well built, permanent roadways than an extensive mileage, poorly constructed and requiring constant repairs.

As an aid to this work the Legislature has authorized the employment of convicts confined in the State Penitentiary in road construction. The authorities are now experimenting with this class of labor, under the provisions of the law and the result bids fair to prove highly satisfactory.

There are now in course of construction thirteen state roads. Work is in progress on most of them and is being prosecuted as rapidly as circumstances will permit. A total of \$225,000 was

appropriated by the last Legislature to be expended on these roads, including a sum of \$6,000 for making new surveys, etc. The roads now being built are described in detail as follows:

State Road No. 1.

State Road No. 1, or the White River-Natches road, begins at a point on the west side of section 9 in township 19 north, range 7 east, W. M., in King county, and runs thence by the most practicable route to the summit of the Cascade mountains near the head of American river; thence down the valley of the American river in Yakima county, to the point where it will intersect State Road No. 5, otherwise known as the Cowlitz Pass road.

Work on this road has been in progress since 1897, when its construction was first authorized. The last Legislature made an appropriation of \$15,000 which is now being expended in the completion of the work.

State Road No. 2.

State Road No. 2, or the Newport-Orient road begins at the town of Newport in Stevens county, and will run thence down the east bank of the Pend d'Oreille river to Tiger, or a point in that vicinity; thence by the most practicable route to Colville; thence to Marcus; thence by the most practicable route to Orient in Ferry county.

Surveys have been made on this road and an appropriation of \$10,000 is available for the continuance of the work.

State Road No. 3.

State Road No. 3, or the Chelan-Skagit road. This road begins at a point where the present wagon road running north from Leavenworth to Lake Wenatchee in Chelan county crosses the north boundary line of the northwest quarter of section 5, township 26 north, range 18 east W. M., and will run thence along the present constructed state road and surveyed state road line to the mouth of Phelps creek; thence by the most practicable route to the summit of the Cascade mountains; thence to the headwaters of Suiattle creek in Snohomish county; thence over

and along the most practicable route to connect with the Sauk-Darrington county road in Skagit county.

The Legislature of 1905 made an appropriation of \$4,000 for the benefit of this road which was followed by the last Legislature with an appropriation of \$6,000. Private interests have also contributed to the construction of this road which is rapidly being completed.

State Road No. 4.

State Road No. 4, or the Sans Poil-Loomis road, begins at the mouth of the Sans Poil creek on the Columbia river, and will run thence as nearly as practicable over the present road to the city of Republic in Ferry county, Washington, and thence from said city of Republic over the present traveled road as nearly as may be practicable to the town of Loomis, in Okanogan county.

This road when completed will be one hundred and thirty-four miles in length, seventy-one miles of which lie in Okanogan county and sixty-three miles in Ferry county. Substantial progress has been made on the road, \$5,250 being expended during the last biennium and a further sum of \$6,000 having been made available by the 1907 Legislature. The right-of-way is now open for travel through its entire length.

State Road No. 5.

State Road No. 5, or the Cowlitz-Natches road, begins at a point in the center of the public highway running from the town of Napavine to Klickitat prairie in Lewis county, at the point nearest to the southeast corner of section 10, in township 12 north, range 1 east, W. M., and will run thence over the present surveyed line of such state road, by the way of Klickitat prairie and Riffe postoffice up the Cowlitz river and its tributaries, and over the summit of the Cascade mountains at the Carlton pass; thence over such surveyed line for said road down Bumping river and the Natches river to a point which bears south 73 degrees and 24 minutes east and is 2,365 feet distant from the corner of sections 27, 28, 33 and 34, in township 15 north, range 16 east, W. M., in Yakima county.

This road has a length of **32.38** miles in Yakima county and **79.54** miles in Lewis county. Over twenty miles has been completed in the former county and ten miles in the latter county. The sum of \$40,000 was made available by the last Legislature for the continuance of work on this road, which involves a greater expense per mile of construction than any other of the state roads.

State Road No. 6.

State Road No. 6, or the Waterfront road, begins on the public road at a point one mile north of that point where the same intersects the north line of Skagit county in section 6, township 36 north, range 3 east, W. M., and will run thence southerly by the most practicable route to connect with the public road at the Blanchard slough in Skagit county.

Little progress has been made in the construction of this road, the authorities of Skagit county having declined to provide their share of the necessary funds. No appropriation was made for it by the last Legislature.

State Road. No. 7.

State Road No. 7, or the Snoqualmie-Pass road, begins at North Bend, in King county, and runs thence by the most practicable route to the summit of the Cascade mountains at the Snoqualmie pass; thence over the line as surveyed for the said road as nearly as practicable to Easton, in Kittitas county.

This is an old road and the state is now placing it in a condition of proper repair, much of it demanding that it be practically relocated. The sum of \$30,000 was appropriated at the last session of the Legislature for this work. The total length of this road is forty-five miles.

State Road No. 8.

State Road No. 8, or the Columbia River road, will begin at the town of Washougal in Clarke county, and run thence over the line as surveyed for such state road through Clarke and Skamania counties, and thence over the most practicable route to the town of Goldendale, in Klickitat county.

This road when completed will extend a distance of seventy-

three miles through the counties mentioned. A great many delays have been met in the construction of this road, owing to the fact that the county authorities were slow in performing their portion of the preliminary work. The sum of \$25,000 was made available by the last Legislature to be expended on this road.

State Road No. 9.

State Road No. 9, or the Montesano-Port Angeles road, begins at the city of Montesano in Chehalis county, and will run westerly to Aberdeen; thence to Hoquiam; thence over the county road to Humptulips; thence northerly to Quinault postoffice; thence northerly to Bogachiel in Jefferson county, following as nearly as practicable the line as now surveyed for said state road; thence northerly to Forks, in Clallam county; thence northeasterly over the county road as nearly as practicable to Beaver; thence by the most practicable route to Port Angeles, in Clallam county.

This road as projected will have a total length of 180 miles. Surveys have been made by all the counties interested and one-half of the length of the road is open to travel. The sum of \$30,000 is being expended on this road under the authority of the last Legislature.

State Road No. 10.

State Road No. 10, or the Wenatchee-Oroville road, begins at the lower bridge on the Wentachee river in Chelan county, and will run thence over the present constructed state road to the forty-eight mile post; thence by the most practicable route to the town of Pateros, in Okanogan county; thence over the present constructed county road as nearly as practicable through the towns of Brewster and Alma, and thence by the most practicable route to the north line of Okanogan county.

This is an old road upon which much effort and money have been expended in the past. It is now being reconstructed on a substantial basis. The state will expend \$12,000 on this work during the present biennium.

State Road No. 11.

State Road No. 11, or the Skagit River road, begins at Marblemount in Skagit county, Washington, and will run thence

in a northerly direction up the Skagit river by the most practicable route to make connection with the present wagon road near the mouth of Mill creek; thence by the most practicable route to Barron, in Whatcom county.

Much of the right-of-way of this road runs through a rough and rugged country and its construction involves a heavy per mile expenditure. Little progress has been made as yet. The last Legislature appropriated \$30,000 for the furtherance of the work.

State Road No. 12.

State Road No. 12, or the Methow-Barron road, begins in the county road on the south side of and near the mouth of the Methow river and will follow as nearly as practicable the present surveyed line for such road, to a point opposite the town of Twisp; thence by the most practicable route to the town of Winthrop; thence up the south fork of the Methow river valley and over the summit of the Cascade mountains, by the most practicable route, to Barron, in Whatcom county.

This is an important road and one upon which substantial progress has been made. The state expended \$10,000 upon the work two years ago and an additional \$15,000 was provided by the last Legislature. This road when completed will open up the Methow valley in Okanogan county and an important mining district in Whatcom county.

State Road No. 13.

This is the road known as the Old Cascade Mountain road, running through the counties of Skagit, Whatcom, Okanogan, Ferry and Stevens. Nearly \$100,000 was expended on this road in past years, with very little practical results. The Highway Commissioner was authorized to make necessary changes in the location of the right-of-way, owing to the fact that much of the road as formerly laid out is considered impracticable.

The sum of \$5,000 was appropriated by the last Legislature for the benefit of this road.

In addition to the foregoing, surveys have been authorized for several new highways, and there is much agitation in favor of

the construction of a number of cross-state roads which undoubtedly will command future legislative attention. It is proposed to build a road running north and south from Blaine on the Canadian border to a point on the Columbia river. Another road is contemplated which will parallel the above in Eastern Washington, and a third to run in an east and west direction from Puget Sound to the Idaho state line.

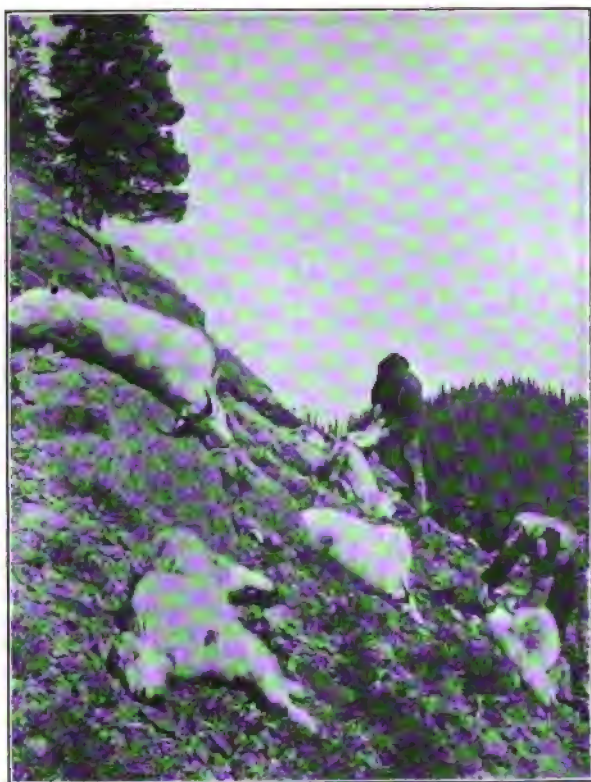
INTERURBAN ELECTRIC RAILWAYS.

Co-incident with the construction of new systems of steam railways throughout the state, and the extension of numerous branches of those already in operation, much activity has been displayed in connection with the development of lines, the motive power of which is supplied by electricity.

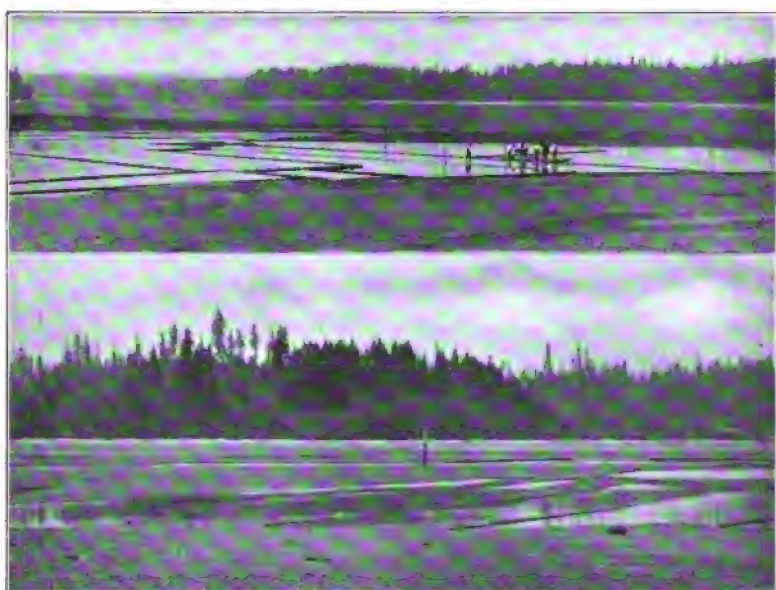
As has already been indicated, Washington is supplied with a practically inexhaustible water power originating in the numerous streams which find their sources in the snow-capped mountain ranges of the state. This power has, for years, been utilized for the operation of the street car systems and manufacturing enterprises in the cities of Seattle, Tacoma, Spokane, Everett, Bellingham, Aberdeen, Olympia and elsewhere.

The location of the great commercial centers of the state and the general topography of the highly developed agricultural sections, contribute materially to the advantageous utilization of electric power for transportation purposes. The shore line of Puget Sound along which a large percentage of the urban population of the state is centered, affords a practically level right-of-way for its entire length, and the same condition maintains in the district lying south from Olympia to Vancouver on the Columbia river.

On the east side of the mountains the valleys radiating from Spokane, Walla Walla, North Yakima, Ellensburg, Wenatchee and elsewhere present similar favorable opportunities which are being seized and utilized as rapidly as conditions warrant. In fact, it is a question of a short time only until the more thickly settled portions of the state will be grided by a network of electric railways, giving the traveling public and the producing population of the state the benefit of cheap and rapid transportation. There are a number of interurban lines already in successful operation and these are being added to each year.



Hunting Mountain Sheep, Cascade Mountains.



View of Olympic Coast, Puget Sound.



In the Lumber Manufacturing District, Olympia.

THE STONE & WEBSTER INTERESTS.

The above company in connection with local systems operated in Seattle and Tacoma, established in the fall of 1902 the Puget Sound Electric Railway running between the two cities. Improvement and development of this line has been constant since the beginning of its operation. During the past year a very considerable mileage of double track has been built, new equipment has been added, and further new equipment is now in process of construction at the shops of the car builders. This line has a branch from Renton Junction to the town of Renton, which provides adequate and rapid service for the many settlements between Seattle and that coal-mining town.

The company has projected a branch in Pierce County, leaving the main line of the Puget Sound Electric Railway at Brookville Station and running in a general southeasterly direction through the Puyallup Valley, through the towns of Puyallup, Sumner and Orting. Surveys have been completed on this line, construction material purchased, rights-of-way are now being obtained, and its construction should go forward in the immediate future.

In Whatcom and Skagit Counties this company has practically completed surveys and is now procuring rights-of-way for an interurban railroad from Bellingham south through the towns of Bow, Edison, Burlington, Sedro-Wooley, Mount Vernon and La Conner, in all approximately forty miles of main line, and expects to begin construction as soon as the necessary preliminaries can be arranged. In connection with this enterprise, it is the ultimate intention to continue south from Mount Vernon to a connection with the existing properties of the Everett Railway, Light & Power Co. For the control of these last properties, negotiations were recently concluded. This latter property, and its connecting link between Everett and Mount Vernon, will be in Snohomish and Skagit Counties. Northward from Bellingham the company contemplates, whenever conditions are ripe, the construction of an interurban railroad

through Lynden and intermediate towns to Blaine on the international boundary line.

From Everett south in Snohomish and King Counties, the company anticipates the building of a connecting link to join the cities of Everett and Seattle either by traffic arrangements with the Seattle-Everett Interurban road now building by Mr. Fred E. Sander, or by independent construction. Several other projects in King County which the company has in contemplation, are not sufficiently definite at this time for it to be possible to make a statement.

Running southwest from the city of Tacoma, the Tacoma Railway & Power Company has recently constructed the first link of an interurban line, namely, that to American Lake, now being operated, which will be extended to Olympia and ultimately to the Gray's Harbor country. There may also be some further extension directly south from Olympia to Centralia and Chehalis.

INLAND EMPIRE SYSTEM.

This company has a distributing system in the city of Spokane of thirty-four miles or upwards and will doubtless expend on this system in the way of extensions at least an average of \$200,000 a year for some years to come.

The Coeur d'Alene division of this company, which has been in operation for about three years, extends from Spokane to Coeur d'Alene, Idaho, a distance of thirty-four miles, and from Coeur d'Alene to Hayden Lake, a distance of eight miles, making the total distance at present operated forty-two miles. The company will build in the near future from Hayden Lake to Lake Pend d'Oreille, a distance of eighteen miles. This extension will cost in the neighborhood of \$2,000,000.

Besides the railroad facilities through this district, there are electric power lines, so that the farmers can obtain electricity at reasonable rates for light and power in their homes. This valley also affords magnificent opportunity for manufacturing and many manufacturing establishments are now locating through it.

The Inland division of the Spokane & Inland Empire Railroad Company is at present operating 113 miles of road south from Spokane into the Palouse country. The road extends from Spokane to a junction point known as Spring Valley Junction, and thence on the easterly side to Palouse, the terminus of the Washington, Idaho & Montana Railway, a lumber road running into the lumber districts of Idaho, and on the west to Colfax, the county seat of Whitman County. An extension of this road now under construction from Palouse, Wash., to Moscow, Idaho, a distance of seventeen miles, will involve an expenditure of possibly \$2,000,000. This will be completed within a year.

The Inland Empire system are now expending \$2,000,000 on their water power development, which will supply power and light through this entire country and offer every facility for development. It is the intention of the Spokane & Inland Empire R. R. Co. to extend south at least to Lewiston, Idaho, east to Lake Pend d'Oreille, and west into the Big Bend country, and they are now purchasing the right-of-way for a line down the Spokane river, running approximately fifteen miles west, the cost of which will amount to approximately \$1,750,000.

OTHER LINES.

In addition to the foregoing systems, the Washington Water Power Co., with headquarters in Spokane, has an electric line in operation from that city, a distance of sixteen miles, to Medical Lake. A branch line of the same company extends to the town of Cheney. These roads are operated in connection with the company's local system in Spokane.

The Fred E. Sander interests are now building north from Seattle in the direction of Everett. About fifteen miles of this line are in operation. A branch line will be constructed to the town of Edmonds in Snohomish county.

The financial interests which formerly operated the Everett-Snohomish lines are now planning the construction of an electric road to run from Snohomish to Fall City, by way of Monroe. The surveys on a portion of this line have been completed, and it is stated that construction work will begin in the near future.

The cities of Aberdeen and Hoquiam in Chehalis county are connected by an interurban electric line, and a similar project is being developed in Lewis County for the purpose of connecting the cities of Chehalis and Centralia.

In Yakima County the Inter-Valley Traction Co. has begun active work on its system of electric lines which in time will connect the city of North Yakima with the various productive valleys which radiate from it.

The above constitute the most important of the interurban electric lines now organized and in operation. Other similar enterprises are in contemplation and will be carried into practical effect as quickly as the development of the various districts concerned will warrant.

HORTICULTURE IN WASHINGTON.

The State of Washington contains 100,000 acres of land devoted to the cultivation of fruits. In offering this as an estimate it is fair to say that the compiled statistics of the State Commissioner of Horticulture for the years 1906-7 justify this statement. The inspection service, working out a systematic plan of canvass has produced the following table of figures which largely constitute the commercial acreage:

	Acreage
Apples	60,859
Pears	4,610
Quinces.....	82
Peaches.....	7,512
Plums and prunes.....	7,568
Cherries.....	4,902
Apricots.....	352
Almonds.....	237
English walnuts.....	485
Total.....	86,607

The acreage devoted to small fruit culture and private orchards added to the foregoing justifies our estimate of 100,000 acres given to fruit culture in this state at the present time.

Reports of the nursery traffic during the last year show that 1,385,085 fruit trees and 889,121 small fruit plants substantially increased the orchard area. If the present rate of development continues, as must be expected, this state will lead all other sections of America in its horticultural development.

This state should produce more nursery stock than it has done in the past. We are in need of more good nurseries and nurserymen. During the past year instances have been numerous where the demand for fruit trees has exceeded the supply. Careful estimates and deductions made upon the reports of sales and shipments indicate that more than 60 per cent of the trees planted in the state were produced far beyond its borders. Washington-grown nursery stock averages of better quality than that

shipped in from the outside. The demands upon local nurseries over the state have caused nurserymen to become dealers to supply a considerable percentage of the demands made upon them. Specializing has received a good deal of encouragement by reason of the fact that where a nurseryman devotes his attention to fewer kinds he is able to produce higher standards than men who undertake to cover the whole field and supply everything likely to be demanded by miscellaneous planters. This is being encouraged by fruitgrowers, as it should be, and the tendency is likely to result to the improvement of orchards and their products.

LOCALITIES OFFER SPECIAL CONDITIONS.

Almost every variety of fruit grown outside the tropics is produced in the State of Washington to a high degree of perfection. The European varieties of grapes which are supposed to require almost semi-tropical conditions to develop their best qualities are being grown in some localities extensively, and with that degree of success which fixes them among our staple products. The locations alluded to are situated in the lowest altitudes of the Columbia river valley, beginning east of the Cascade range, and following this valley several hundred miles to points beyond the interior of the state. The vicinity of Kennewick may be designated as the center of this grape region.

Peach growing has an almost unlimited range. This valley mentioned, together with its hundreds of tributary valleys, rising to altitudes approximating one thousand feet, all produce peaches in quality unsurpassed in any country of the world. Plums and prunes likewise have the same field as peaches, excepting that they are suitable to a wider range of conditions. Clark county in the vicinity of Vancouver has been long celebrated for the high class of these fruits. They are also produced in every section, including the Puget Sound country to the British line. It may be well also to include cherries under the same conditions as plums and prunes, as Washington cherries from almost every section take high rank as a product of traffic. Apples and pears are grown successfully in every county of the state. The highest

standards of these fruits are attained east of the Cascade range in the higher altitudes of the streams tributary to the Columbia river. The apple is our greatest commercial fruit. The counties of Chelan and Yakima are sections where apple growing has so far attained the highest success. By this product these localities are known the world over. The highest prices ever commanded for this fruit have been paid to the growers of these counties. Other sections are equally adapted to the production of this King of fruit, but so far, as has been demonstrated, their areas are less extensive. It has been determined, without fear of contradiction, that most fruits attain all the best qualities under a system of irrigation. Many thousands of acres remain yet to be developed in the state by this means.

SMALL FRUITS.

The products known as "small fruits," including blackberries, raspberries, strawberries, currants and gooseberries are adapted to the widest range of conditions. The most noted sections, however, producing these fruits lie west of the Cascade range, taking in the whole western section of the state, with perhaps more favorable conditions in the vicinity of Puget Sound. Pierce and Snohomish counties have witnessed the greatest development in small fruit culture. The town of Monroe, in Snohomish county is situated as an important berry-growing center. In both Puyallup and Sumner, in Pierce county, large canneries have been established for taking care of these products, besides an extensive traffic in these fruits reaches the far eastern markets by means of the refrigerator car service.

Grape growing is a rapidly developing industry in the use of the American varieties. While these have not yet been produced on an extensive commercial scale, enough has been done to show that Washington-grown grapes of the American varieties possess the best qualities found in any country, and the acreage is increasing rapidly. At North bay, a section on the border, lying between Mason and Pierce counties, there is about twenty-five acres where the Concord grape is grown of as good quality as those in the eastern states and Mr. Eckert, an extensive grower,

finds a ready market for all he raises at Seattle. The Yakima valley has developed more in this respect than anywhere else in the state, although these grapes are being raised in many other sections, extending to a few localities in the western part, or in what is termed "the Puget Sound country."

Extensive fields of cranberries are located near the western coast in the counties of Chehalis and Pacific, and these sections bid fair to establish this industry on a scale surpassing in importance the cranberry sections of the far east.

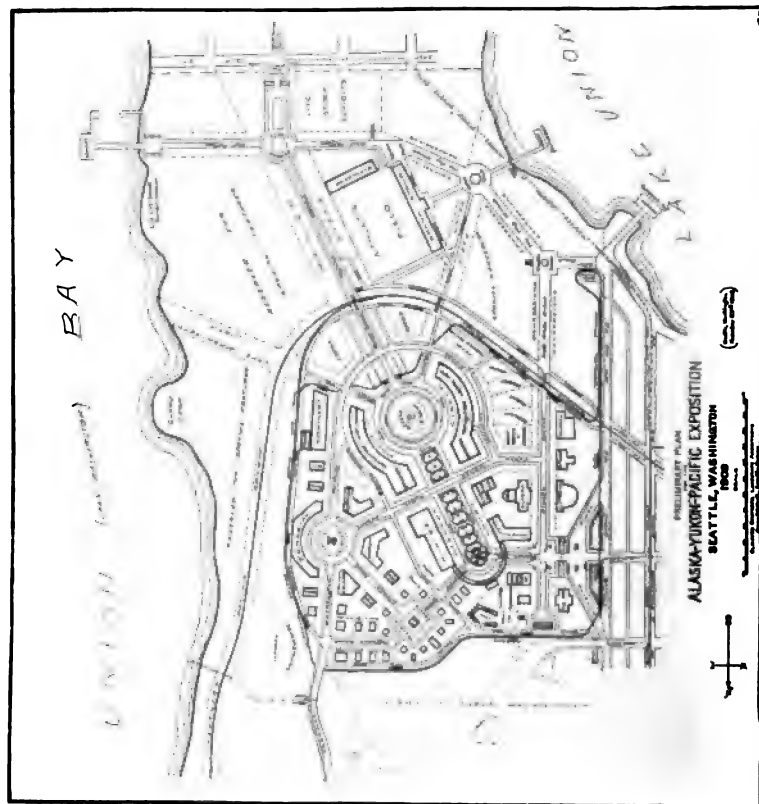
The fear of over-production in any department of fruit-growing has not been seriously considered, which may be attributed to increasing prices from year to year, and constantly growing demands.

SOILS.

The soils of Washington are very uniform in fertility and texture. An "adobe" condition is seldom found, thus insuring easy tillage. West of the Cascade range the bottom lands are commonly known as sandy loam. The uplands and hills are of a clay nature, often a little gravelly. The great Columbia valley and its tributary country has a warm soil known as a sandy loam with a mixture of volcanic ash, which is naturally very fertile. The upland soils of Eastern Washington are heavier, and of a dark loamy nature, and especially adapted to the cultivation of grains and grasses. Good natural drainage, both natural and subterranean, is characteristic of the lands of the state.



Ground Breaking Day, Alaska-Yukon-Pacific Exposition.



Plan of Grounds, Alaska-Yukon-Pacific Exposition.



Alaska Gold.



An Oriental Liner.

ALASKA-YUKON-PACIFIC EXPOSITION.

By I. A. Nadeau, Director General.

Out here in the big new West, where every week sees its new enterprises, every year a great surging in of people, there is to be a great world's fair—the Alaska-Yukon-Pacific Exposition, which will be held at Seattle, in the State of Washington, opening June 1 and closing October 15, 1909.

It will be the second world's exposition ever held west of the Rocky mountains; it will be different from its predecessors in many ways; it will be an important event in the history of the world, and it has a good reason for being held, which is most noteworthy.

Previous expositions have celebrated some event, in most cases historical. The Alaska-Yukon-Pacific Exposition will not be held to commemorate any particular happening; it will not depend upon historical sentiment to arouse enthusiasm and induce participation. It will be a great international industrial and commercial affair to aid as far as possible in the development of the world.

That the purpose of the Alaska-Yukon-Pacific Exposition is worthy of universal support is shown by the primary object which is to exploit the resources and potentialities of the State of Washington, the Alaska and Yukon territories in the United States, and to make known and foster the vast importance of the trade of the Pacific ocean and of the countries bordering upon it. In addition it will demonstrate the marvelous progress of Western America.

Believing in the Alaska-Yukon-Pacific Exposition as an agency that will confer everlasting benefits, the people of Seattle subscribed in one day, October 2, 1906, to \$650,000 worth of stock in the enterprise, something that was never done by any city for any purpose at any time. The call went forth for only \$500,000, but when the official count was made, it was found

that the people had oversubscribed to the extent of \$150,000. An average of more than \$3.00 was subscribed for every man, woman and child of Seattle's population of 200,000.

The State of Washington stood sponsor for the exposition by appropriating \$1,000,000 for its participation by the erection of several large buildings and the collection and installation of an exhibit. Other states have made provision for participation, and assurances have been given the management that at least twenty states will take part.

It is the intention to have the United States government erect separate buildings for Alaska, Hawaii and the Philippine Islands in addition to the main government building.

Work on the grounds and buildings is progressing rapidly and everything points to a complete exposition on opening day.

Considering the first phase of the purpose of the exposition the result aimed to be accomplished is the bringing of the Northland into the limelight to give the world a correct idea of the vast territories of which so little is known. The prevailing conception of Alaska is that it is nothing but a land of ice, snow and gold. The same is also true of Yukon. Few persons realize the great possibilities and advantages of these countries. Besides the gold, fish and fur resources, there are others that are only beginning to be developed, and which offer unusual inducement for the employment of capital and individual effort. The exposition will demonstrate that, with railroad transportation, Alaska and Yukon, can be made habitable and productive for millions of people.

Alaska is in great need of exploitation.

Through the medium of exhibits the Alaska-Yukon-Pacific Exposition will educate the world in many things Alaskan. To the public at large Alaska is no more or less than nearly 600,000 square miles of land occupying the northwestern part of North America with the Arctic ocean for its northern boundary. It is known that the government paid \$7,200,000 (about two cents an acre) for the territory, but it is not generally known that the United States has received nearly \$11,000,000 in revenues from Alaska in thirty-nine years. Although the wealth of the country

has only been scratched on the surface, Alaska has produced \$125,000,000 in gold, \$80,000,000 in furs and \$96,000,000 in fish. There are thousands of acres of land available for farming and thousands more are covered with timber. And all of this Uncle Sam bought for \$7,200,000. The money wouldn't pay for two modern battleships.

Alaska will be on exhibition in 1909. It has the goods and will have a chance to show them. And Yukon, which has similar resources, advantages and possibilities as her neighboring territory of Alaska, will receive the same attention and the same benefits.

The bringing of the shores of the Pacific ocean closer together commercially, which will be done by exploiting the resources of the countries of that great ocean, will be an accomplishment worth several times the cost of the exposition. In fact, it will be an accomplishment greater than any ever achieved before by an international fair.

Considerably more than half the people of the world live in the countries which border on the Pacific ocean. The latest available statistics, furnished by the United States Department of Commerce and Labor, give these countries, exclusive of the United States, an area of 17,096,060 square miles, and a population of 904,363,000. Their imports aggregate \$1,853,334,000 annually, and their exports \$1,893,642,000, so that their total foreign trade is \$3,746,976,000. Of this foreign Pacific trade the United States enjoys nearly one-fifth, the total being \$718,000,000 annually, of which \$396,000,000 is represented by imports and \$322,000,000 by exports.

These figures convey some impression of the greatness of the countries which use the mightiest of oceans as a common avenue of trade. When one considers that the United States enjoys positional advantages over the countries of Europe, being much nearer the countries above specified, and that in spite of this advantage our country may boast of only about one-fifth of the trade which these countries have, the possibilities of an increased trans-Pacific business may be understood in a general way.

This bringing together of the shores of the Pacific in trade

will be made possible by the exhibits of the products of each. The foreign exhibits at the Alaska-Yukon-Pacific Exposition will be confined strictly to the products of countries bordering on the Pacific ocean. It will be the plan of the exposition, as far as practicable, to induce the foreign nations that participate to erect their own buildings and install therein collective and competitive exhibits.

Knowledge of the market has given to European nations a tremendous advantage over the United States. In the tropical Orient, by which is meant all Oriental countries south of central China which has half the people and two-thirds of the imports of the Oriental world, the imports aggregate one billion dollars annually. Of this, Europeans supply 66 per cent and are constantly increasing the total while Americans supply only one per cent, and their total is increasing gradually if at all. Yet practically all of the imports drawn from Europe are of a nature that the United States can readily produce. The 33 per cent not accounted for is taken up by the trade with other parts of the Orient.

This state of affairs, which certainly is explainable only on the supposition that the merchants of our country are either less capable or less fully informed tradesmen than those of Europe, is one which the Alaska-Yukon-Pacific Exposition management has taken cognizance of, and has every hope of remedying. The Orient will send its wares, its products, its people and Americans may study them at first hand. The products of the Occident will be displayed, also, and the merchants and manufacturers of each section may learn the needs of the people of their respective markets, and how to secure and hold the business. Oriental buyer and Occidental seller, as well as Occidental buyer and Oriental seller, will be brought closer together to their mutual advantage, through the exhibits collected with that aim in view.

And the same results will be gained in regard to the countries of South and Central America and Mexico. In exploiting trade relations between the United States and these countries, the Alaska-Yukon-Pacific Exposition is taking up a virgin field, being the first world's fair that ever included such a purpose in

its scope. The possibilities of an increased Latin-American trade with the United States and especially the states of the Pacific coast are great. Latin-America is on the verge of a mighty boom and the countries are bound to become important factors in the commerce of the world.

The exploitation of the Pacific West will be, naturally, another important result that will be accomplished by the Alaska-Yukon-Pacific Exposition. The Lewis and Clark Exposition held at Portland, Oregon, in 1905, introduced the East and Middle West to the West, and now the Alaska-Yukon-Pacific Exposition will cultivate this acquaintance into warm friendship. The exposition will do much toward giving the East a proper attitude of appreciation of the West. The 250,000 (estimated) visitors from east of the Rockies, who will take advantage of the reduced railroad rates to attend the fair, see the country and its people, study conditions and take note of achievements, will return home with minds cleared of very much haziness in regard to the State of Washington and its surroundings.

Moreover the fair will bring the far-divided sections of this country closer together, commercially. It will offer an unexcelled opportunity for the eastern manufacturer and producer to get into closer touch with the western market and *vice versa*; and further, it will give them a chance to exploit their wares in Alaska and the Orient, and by learning the needs of the people, cultivate their trade.

Considering the exposition as a publicity enterprise, for the State of Washington and the Pacific West, the advertising that will be received will be worth many times the money the fair will cost. Through its agency the greatness of the country will be heralded to the whole world. The resources of this region—its natural products—its industrial opportunities, in short, all of its wonderful possibilities—will be placed before the people in a most impressive manner, and the eventual results will fully justify the large expenditure of money. It will bring more capital to this section, it will stimulate every line of business, and it will give a new and lasting impetus to growth and development, all of which will be beneficial to the entire country.

On account of the worthy objects of the Alaska-Yukon-Pacific Exposition, participation on the part of the states and foreign governments will be extensive. The foreign section of the exposition grounds is expected to be well covered with picturesque buildings, typical of the countries they represent.

The Olympic and Cascade mountains and other noted mountains may be seen from the grounds.

The plan of the exhibits will be to show step by step the remarkable advancement made by the countries of the Pacific ocean in every line of invention and of scientific and industrial achievement and endeavor. Life, color and variety will be the chief characteristics of the displays, and originality will be the keynote of installation. The Pacific West, the Northland and the other interested countries offer attractive and diversified displays that will lend a western and Oriental atmosphere to the exposition, which will be thoroughly enjoyed and keenly appreciated by the eastern visitor.

COUNTIES, CITIES, TOWNS AND VILLAGES
OF
WASHINGTON

NOTE.— In the Articles dealing with the various incorporated communities and villages, the names of certain officials are given. Additional information, if desired may be secured by application direct to them.





Harvesting Wheat in Asotin County.



Wheat Farm in Benton County.



Harvesting Scene in Adams County.

THE STATE BY COUNTIES.

ADAMS COUNTY.

Adams county is located in the heart of the wheat belt of the state. It is bounded on the north by Lincoln county, on the east by Whitman county, on the south by Franklin county, and on the west by Douglas county, all of them being heavy contributors to Washington's wheat crop.

In the early territorial days, the district now included in Adams county was usually described as being made up chiefly of desert lands, unsuited to agricultural purposes and fit only for an open stock range. The natural grasses which covered the surface, made the county an attractive field for stockmen, and thousands of head of cattle formerly roamed at will over its broad areas. In later years, however, the discovery was made that the soil of the county was peculiarly adapted to the production of wheat and other grains, and the fact that the wheat yield for 1906 reached 3,000,000 bushels, an amount exceeded only by four other counties, indicates something of the development that has taken place during the past few years.

The area of the county is 1,908 square miles, and the population is about 13,000.

Climate.

The climate is generally equable and pleasant, although at times extremes, both of heat and cold, occur. The dryness of the atmosphere, however, tends to modify the effect of such extremes of temperature. The following table prepared by the United States weather bureau gives an excellent insight into the climatic conditions of the county. The table represents averages of observations extending over a period of ten years.

STATION: LIND.

MONTH.	Temperature, in degrees Fahrenheit.					Precipitation, in inches.		Number of Days—				Prevailing direction of the wind.
	Mean.....	Highest.....	Date.....	Lowest.....	Date.....	Total.....	Snowfall.....	Clear.....	Partly cloudy.....	Cloudy.....	With precipitation.....	
January.....	30.1	58	1899	-16	1899	1.33	7.6	14	6	11	10	W
February.....	32.0	63	1906	-33	1899	1.58	6.5	14	6	8	9	W
March.....	49.9	72	1900	12	1898	0.92	2.0	16	9	6	8	W
April.....	50.3	85	1898	20	1904	0.93	0.5	18	7	5	7	W
May.....	58.9	104	1897	25	1899	0.97	0	18	8	5	5	W
June.....	66.2	103	1903	26	1901	0.82	0	19	8	3	5	W
July.....	72.9	116	1900	85	1901	0.52	0	25	8	3	4	W
August.....	74.0	114	1898	88	1902	0.41	0	22	4	3	2	W
September.....	62.4	98	1902	25	1901	0.48	0	19	6	4	4	W
October.....	52.6	90	1902	19	1897	0.69	T	20	7	4	6	W
November.....	39.9	70	1908	-11	1900	1.88	2.7	11	8	11	12	W
December.....	31.0	53	1899	-11	1898	1.42	5.6	10	7	14	9	W
Sums.....						11 90	24.8	17	7	6	7	
Means or extremes..	50.9	116	July, 1900	-33	Feb. 1899							

The county is sparsely supplied with running water, the principal stream being Cow creek rising in the northeastern part of the county and running through the eastern section until it empties into the Palouse river.

Transportation.

The Northern Pacific railway traverses the county in a general southwesterly direction. It follows a series of depressions or coulees and in consequence of this fact, the traveler secures but a scant idea of the really attractive features of the county unless he leaves the railroad and penetrates some little distance into the interior. The Northern Pacific has fifty-seven miles of track in the county.

A branch line of the O. R. & N. system crosses the southeastern corner of the county, and for a distance of thirty miles, its line through Franklin county runs within a few miles of the Adams county border. This favorable circumstance brings the total of railway mileage available for the farmers of the county up to about 100 miles.

Industries.

The raising of wheat is, and for many years to come undoubtedly will be the leading industry. Large as was the yield for 1906, the figures for which have been given above, the best experts estimate that the crop for 1907 will be nearly twice as great or in round numbers it is expected to total 6,000,000 bushels. Somewhere in the neighborhood of 275,000 acres was placed in wheat, the total acreage planted approximating 25 per cent of the whole area of the county. It is estimated that the crop will average twenty-three bushels to the acre. Oats and barley are also raised on a considerable scale and these crops will be largely increased as the county develops.

Stock raising is also carried on extensively though not on the scale of former years. Horses, cattle and hogs are all important contributors to the prosperity of the farmers and a determined effort is being made to improve the standard of their stock. For this purpose many fine breeding stallions and bulls have been brought into the county.

Material Prosperity.

The widespread material prosperity and development that the county is enjoying is well indicated in the returns of the State Board of Equalization for 1906. During the past six years the real property available for taxation purposes has increased in value more than 350 per cent and personal holdings have also appreciated in a remarkable manner. In respect to per capita wealth, both real and personal, Adams is exceeded only by the record of Lincoln county.

In view of the large amount of land still remaining vacant, and of the remarkable results achieved by those whose pluck and energy have brought the county to its present state of development, there are few sections in the state that offer better inducements to those who wish to embark in agricultural pursuits than Adams county.

Principal Cities and Towns.

Ritzville, the county seat, is a city of about 2,000 inhabitants, located on the main line of the Northern Pacific railway in the center of a great wheat producing district. It is the marketing center for the surrounding wheat belt and enjoys a prosperous trade throughout the territory for which it is the distributing center. There is a city hall built of brick, electric lighting and water plants, flour and feed mills, ten churches, good school system, hotels and numerous structures devoted to the commercial needs of the town. Two weekly papers are published. O. R. Holcomb is the mayor and G. E. Lovell is the city clerk.

Lind is a town of about 1,000 population and is located on the line of the Northern Pacific railway and will also be an important point on the Chicago, Milwaukee & St. Paul, now in course of construction. It markets annually one million bushels of wheat and this amount will be greatly increased when new railway connections are completed. The commercial interests of the town are all engaged in supplying the wants of the surrounding agricultural district. There are four churches, good schools, volunteer fire department of twenty-two men, water plant supplied by wells and a franchise has been granted for the construction of a public lighting system. One weekly paper is published. J. T. Dirstine is the mayor, R. S. Hamilton is city clerk and F. H. Haupt is secretary of the local commercial club.

Washtucna is a town of about 600 inhabitants, located in the southeast section of the county on the line of the O. R. & N. railway and will also be reached by the Portland & Seattle road now in course of construction. Upwards of one million bushels of wheat are annually marketed at Washtucna and its importance in this particular will be greatly increased when the new railroad is completed. There are three churches in the town, a good system of public schools is maintained, water is piped through the streets and supplied to consumers at reasonable rates, a volunteer fire department of thirty men looks after fire protection and there is the usual variety of business houses found in a thriving town. There is a good opening for a flouring mill, as plenty of power is available from falls in the Palouse river, not far distant from the town. Good building stone is to be had in abundance and stone structures may be erected cheaper than from lumber. C. T. Booth is the mayor and J. H. Gill is the town clerk.

Bemis is a country postoffice station having no commercial importance, but located in the midst of a fine farming country. S. Fifield is the postmaster.

ASOTIN COUNTY.

Asotin county is one of the three small counties that together occupy the southeastern portion of the state. The area of the county is about 640 miles and the population is estimated at 7,500. The state line between Oregon and Washington marks the southern boundary of the county, while the State of Idaho lies along the eastern border, which is marked by the course of the Snake river.

Topography.

The southwest portion of the county is wooded and more or less mountainous. This district is the source of the streams which water the county. It is exceptionally well adapted to the raising of stock.

The bulk of the remainder of the county is generally level, the soil is exceedingly fertile and, particularly where irrigation is practicable, gives splendid results for all classes of crops.

Industries.

General farming, stock raising and fruit growing are the chief industries of the county and all of these are being followed on a constantly increasing scale. In the vicinity of Clarkston, there is an extensive fruit growing industry built up chiefly as the result of irrigation. Since irrigation began here, lands thus created have constantly risen in value until some are held as high as one thousand dollars per acre, the results attained justifying this price for the land. However, it must not be concluded that this is an average valuation. Raw lands and lands under cultivation are still to be had at reasonable prices, depending on location and other conditions.

There are several new irrigation projects under way which are attracting many new settlers to the county.

Cloverland.

An irrigated district of great promise, lies eighteen miles from the twin cities of Lewiston and Clarkston, and twelve miles from the county seat town of Asotin. This district is known as Cloverland. Five years ago a portion of the waters of George creek, a stream having its source in the Blue mountains, was diverted and brought to Cloverland, by means of flumes, trestles and ditches some eight miles in length. At that time some two hundred acres of land were set out to fruit trees, mainly winter apples, although a considerable number of peach, cherry, plum, prune and pear trees were also planted. In the year 1906 these trees, age considered, gave a very satisfactory yield; while at the present time—August, 1907—not only the apples but all of the other varieties of trees are heavily laden with a fine quality of fruit, it being necessary in a great many instances to thin the fruit to prevent the trees from being broken down with the great weight.

Cloverland is situated on a plateau, at an elevation of about 2,500 feet above sea level, and has a general northerly slope from the Blue mountains to Asotin creek and Snake river. These two features—elevation and northerly slope—combine to hold the fruit buds back in the spring, and practically make Cloverland immune from the effects of the late frosts, which, in certain years, have wrought more or less disastrous results in other fruit-growing districts.

The soil at Cloverland is a loam, containing a high percentage of the mineral elements which have made the soil of Eastern Washington famous.

Outside of the irrigated lands at Cloverland—of which about one thousand acres are now under water—the plateau lands of Asotin county are mainly devoted to raising small grains, without irrigation. Yields of forty and fifty bushels of wheat, and fifty and sixty bushels of barley, are common. The timbered hills of the Blue mountains, lying a few miles to the west and southwest of Cloverland, afford good hunting, while fine fishing can be found in the streams.

Dairying.

Dairying is annually securing a firmer hold in the county owing to the excellent conditions for making that industry profitable. The adaptability of the soil to the raising of feed and the abundance of water available, are contributing influences in establishing dairying on a profitable basis. The creamery business is growing proportionately and offers an attractive field of profitable endeavor.

Transportation.

There is as yet no railroad transportation in the county, although the O. R. & N. system reaches Lewiston, Idaho, which is on the opposite side of Snake river from Clarkston, one of the principal towns of Asotin county. With commodious steamers plying on the river, there is no lack of facilities for marketing the produce of the farmers and fruitgrowers, although a railroad through the county would be a distinct advantage in the development of the more isolated sections.

Some idea of the recent growth and prosperity enjoyed by Asotin county may be gained from the fact that the per capita realty wealth of the people increased from \$258 in 1900, to \$483 in 1906.

The report of the State Board of Equalization for 1906 shows among other items for Asotin county, the following: Hogs listed for assessment, 2,503; assessed value, \$7,509; cattle, 7,340; assessed value, \$89,915; personal property, assessed value, \$611,610; real estate, assessed value, \$2,958,243.

Principal Cities and Towns.

Asotin, the county seat, is a town of about 1,400 inhabitants and is located on the Snake river in the northeastern part of the county. Boats plying on that stream furnish the transportation facilities. In

addition to the usual mercantile establishments, Asotin has a flour mill, a number of grain warehouses, two sawmills in the near vicinity and other growing industries. There are openings in the town for a woolen mill, a fruit cannery, and straw and paper mill. There are five churches, a fine school system, a free library with 700 volumes, a public electric lighting system and water supply. One weekly newspaper is published. A splendid farming country is directly tributary. The crops are extraordinary, many farms yielding as high as fifty bushels to the acre. Lands may be bought at from \$15 to \$30 per acre. J. P. Fullerton is the town clerk and E. H. Dammarel is secretary of the local chamber of commerce.

Clarkston lies across the river from Lewiston, Idaho. There is a population of about 1,500 people living within the limits of the town and a large number reside on the immediate outskirts. The town has steamer connections with other Snake river points. Clarkston has a large trade with the surrounding country and is a growing commercial center. There is a good school system, numerous churches, hotels and business buildings. The town is situated in the valley lands of the river, which here spreads out into a wide basin. The lands are irrigated from the waters of Asotin creek. A weekly newspaper is published.

Craigle is a country postoffice located in the southeastern part of the county and not far from the Snake river. Boats plying on that stream furnish the transportation facilities for the district. Mining, stock raising and general farming are the principal industries of the district. E. C. Lathrop is the postmaster.

Cloverland is a small village located twelve miles from the county seat, the nearest point having transportation facilities. It is surrounded by a fine agricultural and fruit growing district which is undergoing rapid development. James Florance is the postmaster.

Anatone is a town of 200 people, located in the southern part of the county. It is in the center of a farming, stock raising and lumbering district. A flour mill is located in the town and there is a good opportunity for a creamery. One newspaper, the Times, is published. J. A. Bradley is the postmaster.

BENTON COUNTY.

Benton is one of the newer counties of the state, having been created by action of the Legislature of 1905. The territory included within its limits formerly constituted a portion of Yakima and Klickitat counties, both of which lie to the westward of Benton county. The Columbia river bounds it in all other directions. Walla Walla and Franklin counties lie to the east, while Douglas county is immediately north. The area is about 1,600 miles.

Topography.

By reason of topographical conditions the county is divided into three natural sections. The southern portion consists of an elevated plain or plateau, practically treeless and in places arid. Much of this land, however, is well adapted to wheat growing and the area under plough is increasing rapidly each year. It is not uncommon for wheat to run twenty-five bushels to the acre without the aid of irrigation. The famous "Horse Heaven" country lies in this region. Along the low lands adjacent to the Columbia river are many fine fruit ranches, while stock raising is an industry of considerable importance.

The Yakima river runs through the center of the county and the valley lands bordering on this stream have proven highly productive under irrigation. Many thousands of acres of land are already under ditches, producing abundant crops of peaches, apples, strawberries, raspberries, grapes, melons, tomatoes, sugar beets, corn, alfalfa and a large variety of other fruits, vegetables and grasses.

Irrigation.

The adaptability of the soil to irrigation and the feasibility of diverting the water of the river for this purpose were fully realized by the early settlers. Irrigation projects were attempted fifteen years ago but failed in a large measure owing to the hard times which involved the promoters. These conditions have now been overcome, and in addition to the established irrigation systems, several new projects are now under way.

The Rattlesnake hills are the distinctive feature of the northern portion of the county. These hills are watered by springs and small creeks which contribute to render this section well adapted to grazing, a condition of which full advantage has been taken. In the more level portions of the northern section wheat is grown while barley and oats are also receiving attention from the grain growers. Much of this district, however, still remains covered with bunch grass.

Efforts are being made to provide irrigation for the uplands by means of artesian wells with every prospect of success.

Transportation.

The main line of the Northern Pacific railway enters the county near Kennewick and follows a general westerly course along the valley of the Yakima river. The length of trackage in the county is slightly over forty-three miles and the farmers in the Yakima valley lands are thus well provided with transportation facilities.

In the southern section steamers plying on the Columbia river supply an outlet for the wheat and orchard products.

When new railroads now under construction are completed, the county will be well equipped in this respect and its development will be much more rapid than has been the case in the past.

The North Coast line will cross the county in a general south-westerly direction, and the right of way of the Portland & Seattle road follows the north bank of the Columbia river from Kennewick along the entire southern boundary of the county.

Important Industries and Products.

The irrigated districts, particularly those lying along the Columbia river, are famous for their early crops. Strawberries and other small fruits mature only a brief time behind the California products and the growers reap a rich harvest from this advantageous circumstance. In this connection the following from the Spokane "Spokesman-Review" of May 3, 1906, will prove interesting:

"Columbia river basin strawberries have been received in Spokane, giving evidence once more that within 150 miles of Spokane is a country that produces fruit only some ten days later than California, and of a quality in looks and flavor far surpassing the southern berry. These strawberries were taken from plants that were not protected in any manner throughout the winter, and are but the forerunner of an excellent crop of high grade berries that will be on the market in quantity within a week."

It is no uncommon thing for 300 crates of strawberries to be marketed from a single acre of land.

In the valley lands alfalfa gives splendid yields, eight tons to the acre being an ordinary annual cut.

Asparagus and rhubarb are being given increased attention with satisfactory results to the producers. Potatoes are also taking an important place in the commercial products of the county, a yield of forty tons being reported from a tract of three and one-half acres of land.

The large alfalfa yields make dairying a natural field for the enterprising farmer, and this industry will increase in importance in coming years. Bee culture is also coming to be regarded as a field of profitable endeavor.

A Prosperous County.

Benton is one of the counties where prosperity is widespread and general, with few men who would rank as wealthy but practically the entire population being in comfortable circumstances.

The average of per capita wealth in real property for assessment purposes is \$539, and in personal property \$122, a showing excelled by only a few counties in the state. The people have not overlooked their duty to their children, and for their education an excellent system of public schools is maintained in all of the settled sections of the county.

Principal Cities and Towns.

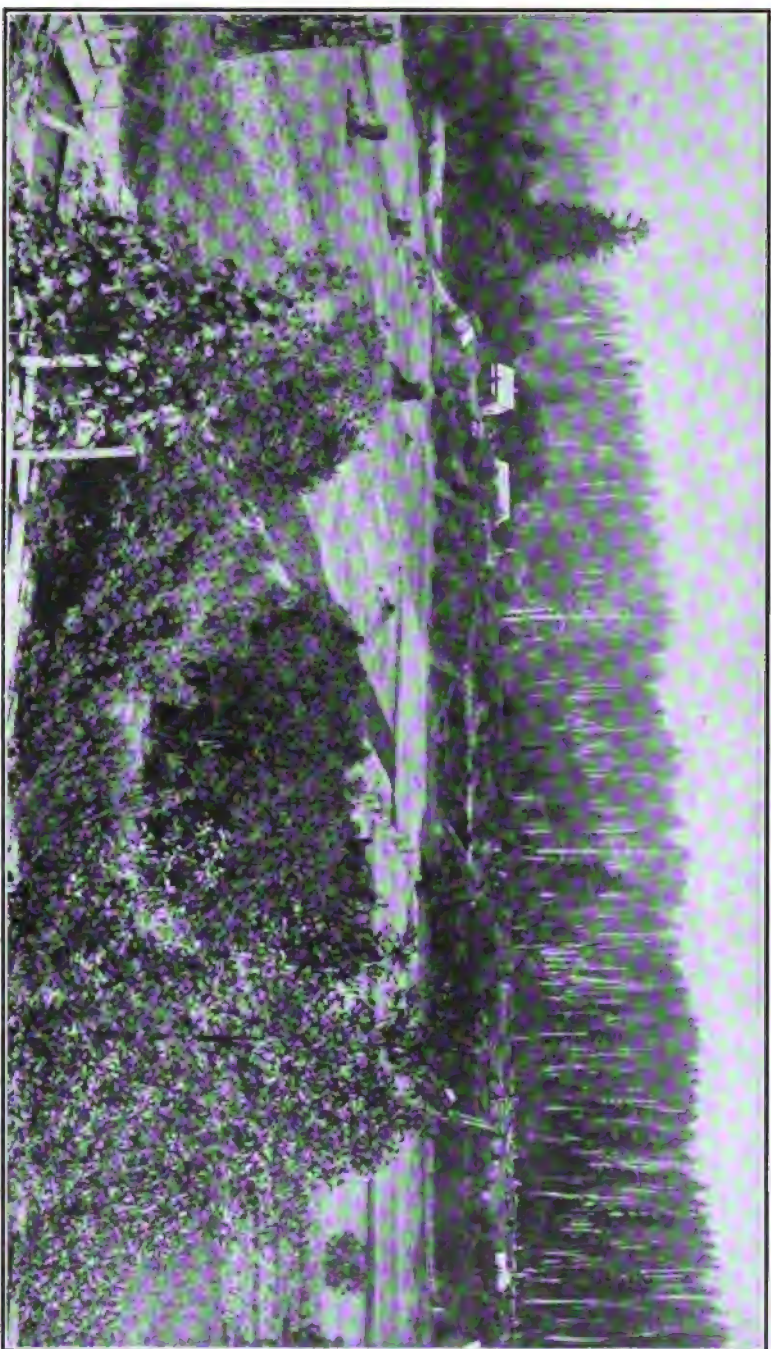
Prosser, the county seat, is a city of about 2,000 inhabitants, located in the western central portion of the county and on the line of the Northern Pacific railway. The townsit covers about one square mile, and the population is showing a steady increase. Prosser is the dis-



Lumber Industry, Aberdeen.



View of Harbor at Aberdeen.



Ranch Scene in Vicinity of Aberdeen.



A. Chelan County Apple Tree.

tributing and shipping center for a large wheat growing and fruit raising district. Irrigated fruit tracts of from 5 to 20 acres may be had at varying prices, according to condition of improvement, etc. The town has six churches, a free public library, a volunteer fire department and a good water supply. Three weekly papers are published. There are openings in the town for an ice plant and a canning factory. E. W. R. Taylor is the mayor, J. W. Calliscotte is the city clerk, and the secretary of the chamber of commerce is Lon Boyle.

Kennewick is a town of about 1,500 inhabitants, located on the main line of the Northern Pacific railway and is also reached by the Portland & Seattle road now in course of construction. The district surrounding is wonderfully productive and Kennewick as its commercial center is enjoying a rapid growth. The early fruits and vegetables grown in the vicinity have made the town famous. Strawberries ripen late in April and have brought as high as \$25 per crate. The town has five churches, a good school system, volunteer fire department of twenty-five men, public lighting and water system, a weekly newspaper and a variety of commercial establishments, including an ice and cold storage plant. There is an excellent opening for a flouring mill. L. E. Johnson is the mayor, Fay F. Dean is the city clerk and J. W. Hewetson is secretary of the local commercial organization.

Carley is located in the extreme southwestern portion of the county on the Columbia river. It is a landing place for steamers plying on the river and will also be an important shipping point for the Portland & Seattle railway when that line is completed. Tributary to Carley is an immense wheat, fruit, and livestock district which will combine to give the town considerable commercial importance. A general merchandise store, blacksmith shop and hotel are wanted. Free sites to those desiring to establish industries are offered. Lydia M. Carley is the postmistress.

CHEHALIS COUNTY.

Chehalis county occupies the central portion of the tier of counties bordering directly along the Pacific ocean. It is one of the large counties of Western Washington, having an area of 2,600 square miles. At the last session of the State Legislature an act was passed for the division of this county. Under the terms of this act, which, however, is not yet in effect, a new county to be known as Grays Harbor county is created, comprising about four-fifths of the present area. The remaining section, composed of the extreme southeastern corner of the county as now constituted, retains the name of Chehalis county. This article has been prepared without reference to the proposed division.

Resources.

Chehalis county is one of the most thickly wooded sections of the entire state. Its timber resources are tremendous and as yet they have scarcely been touched. Experts have estimated that there are

more than eight hundred thousand acres of standing timber in the county, an amount not equalled by any other county in the state. More than fifty lumber mills and shingle mills are in active operation in the county with a combined daily capacity of two million feet of lumber and two and one-half million shingles. Some of these mills rank among the largest enterprises of the kind in the world.

Lands.

In addition to its timber resources, the county has much extremely fertile agricultural land, and this is by no means confined to the river bottoms. Many of the higher levels when cleared of the timber have proven capable of raising fine crops of grasses, vegetables and fruits, and general farming together with dairying and horticulture is rapidly becoming an important industry. The interest that is being taken in fruit raising is indicated by the fact that fifteen thousand apple trees were set out during the year 1906. Logged off lands, suitable for any one of the above purposes are available in abundance and the amount is being increased each year as the mills make further inroads into the forests. These lands are to be had at moderate prices and under cultivation yield abundantly. The soil of the river bottoms is not to be surpassed anywhere in respect to richness and fertility. It is a deep alluvium and where properly tilled yields extraordinary returns of all manner of temperate zone products.

Fisheries.

The taking, canning and packing of fish is another important industry. A number of salmon canneries are in operation and clams are also canned on a merchantable scale. Sardines are taken in great quantities and the canning of these fish should develop into a profitable industry. The raising of oysters is likely to become one of the leading pursuits of the county. Eastern oysters transplanted and brought to maturity here are a most palatable delicacy and there is an abundance of tide lands which meet every condition necessary for success in that line.

Waterways.

The largest stream flowing through the county is the Chehalis river, which enters the county in its southeastern corner and flows in a general westerly direction, emptying into Grays Harbor, a sheltered bay offering safe anchorage to an unlimited deep sea shipping. Grays Harbor is the largest lumber shipping point in the entire state. Tributary to the Chehalis river there are a number of smaller streams having their sources in the mountainous district of the northern section of the county and flowing almost directly south. The Humptulips river empties into Grays Harbor a few miles west of the point where it receives the water of the Chehalis river.

Transportation.

The county is quite well provided with transportation facilities, although it is anticipated that important improvements in this particular will be made in the not distant future. Numerous steam schooners and sailing craft may always be seen in the harbor loading lumber for distant points, while the Northern Pacific railway has several branches running through the county, tapping the heavily timbered districts and also reaching the numerous summer resorts which are located along the coast of the open ocean. Altogether there are nearly one hundred miles of railroad tracks in the county in addition to electric lines, and when the new transcontinental roads now building to the state are completed, this trackage will be greatly increased.

Schools.

The county maintains a splendid system of public schools which ranks well with those of the more populous counties. The last school census showed a total of nearly six thousand children of school age in the county. There are eighty school houses in the county and the school property is valued at \$194,752. School teachers to the number of 160 are employed. The average wages paid male teachers is \$74 per month, and female teachers are paid \$55.25 per month.

Advantages to Newcomers.

Chehalis county offers attractive inducements to newcomers, both to wage-earners and to those who may wish to engage in business enterprises, or in the development of the natural resources of the county. The mills, logging camps and cities are heavy consumers of all manner of farm and orchard products, and at present the bulk of these supplies is brought in from outside points. There is an unlimited market for all commodities of this nature that can be produced and the opportunities presented in this connection are manifold. The climate is healthful and while there is an abundance of rainfall, this fact in itself assures the farmer against the possibility of crop failure. The mills are always looking for good loggers and lumbermen, and steady employment in this line may almost invariably be obtained.

Principal Cities and Towns.

Montesano, the county seat, is a town of about 2,250 inhabitants, and is located on the line of the Northern Pacific railway. It is also accessible to sailing and steam vessels, one large steam schooner and two sailing vessels being owned in and operated from the town. Lumbering and logging are the chief industries, there being two saw mills, five shingle mills and a sash and door factory in operation in and around the town. There are five churches, good schools, a volunteer fire department of twenty-five men and well equipped lighting and water systems. Montesano is located in one of the richest valleys of the state and has no superior as a dairy section. This industry with

intensive farming is rapidly gaining a foothold in the district and contributing largely to the growth and prosperity of the town. The place is well adapted to manufacturing and sites for that purpose are to be had at very reasonable prices. R. L. Shelley is the mayor, N. D. McKillip is the city clerk and R. H. Fleet is the secretary of the local chamber of commerce.

Aberdeen, with her workers receiving the princely daily wage of \$14,500, is aptly known as the "City of Payrolls." The location of the city on Grays Harbor, which is one of the half dozen real harbors of the Pacific coast, and through which one-third of the standing timber of the State of Washington will be tributary, coupled with a citizenship keenly alive to the interests of the place, must inevitably create here one of the most important ports of the west.

During the fiscal year ending June 30, 1907, 736 vessels cleared from Grays Harbor. Early in 1907 congress appropriated \$777,000 for the improvement of the Harbor.

Aberdeen enjoys terminal rail rates, and the lumber industry gives this portion of the Northern Pacific railroad a most profitable business. The Union Pacific has purchased right of way and completed construction plans for tapping the Harbor country and will undoubtedly have trains in operation during 1908. The Chicago, Milwaukee & St. Paul railroad is also seeking entrance, though materialization of its plans may be more distant.

Eleven immense saw mills, numerous shingle mills and wood-working plants are the keynote of Aberdeen's industrial strength, although there are a number of other establishments such as sheet metal works, clam and fish canneries, cigar factories, sail lofts, etc. Thousands of tons of refuse are automatically fed into great refuse burners by the various mills and no attempt has been made to utilize them for by-products. Experiments have proven that turpentine, wood preserving oil, charcoal and other merchantable commodities could be advantageously derived from this waste. There are especially tempting opportunities for the manufacture of furniture from fir and spruce. The former wood especially has a beautiful grain and readily takes any stain.

Aberdeen is as attractive in a retail mercantile way as it is industrially. The business section of the city is modern and substantially constructed of cement, brick and stone. A disastrous fire some three years ago afforded an opportunity for uniform rebuilding in marked contrast to the appearance of many rapidly growing cities. Up to date fire fighting equipment and a paid fire department have reduced insurance rates to a very marked degree.

Aberdeen maintains an exceptionally good school system. Forty high grade teachers are employed. Music, drawing, domestic science, manual training, physical culture, all have their place in the courses offered. Free text books are furnished and a commercial and stenographic course in the high school is a somewhat unusual departure.

In the immediate vicinity of Aberdeen there is comparatively little land under cultivation and the city is compelled to bring in ninety per cent of its garden and dairy produce from outside points. Plenty of fertile land is available for clearing and the truck gardener who engages in this work will be assured real success. Small fruits do particularly well.

Indicative of the aggressiveness of Aberdeen, her business men are conducting, through the chamber of commerce, a campaign of publicity with the intention of making known the advantages of the city and attractive literature or information upon any subject may be obtained by writing to that body. Eugene France is the mayor, Peter F. Clarke the city clerk, and W. L. Crissey is secretary of the chamber of commerce.

Hoquiam is a city of about 6,000 inhabitants and is located on the line of the Northern Pacific railway and also having an advantageous location on the shore of Grays Harbor. The townsite covers an area of three square miles. Lumbering and fishing are the chief industries, ships laden with the products of the mills sailing to all parts of the world. Hoquiam has a number of fine buildings, including a city hall built at an expense of \$25,000. There are nine church buildings in the city, which also maintains a first class system of public schools. A paid fire department supplemented by a volunteer organization is maintained. Electricity and gas are supplied to residents and business houses and there is a fine gravity and pumping water system. One daily and two weekly papers are published. It is estimated that there are one thousand wage earners employed in the city. An electric railway connects Hoquiam with the neighboring city of Aberdeen. Hoquiam is enjoying a rapid growth and offers many opportunities to energetic, enterprising newcomers. A. J. McIntire is the mayor, Z. T. Wilson is city clerk and A. C. Girard is secretary of the local commercial organization.

Elma is a town of about 2,400 inhabitants and is located on the Grays Harbor and Summit branches of the Northern Pacific railway. Stage lines run to varying outlying villages. Farming, logging, lumbering, wood working, and the creamery business are the chief industries of the town and of the surrounding district. Excellent opportunities are presented for new manufacturing establishments, particularly such as can utilize the native woods. There are six churches in the town, well equipped schools, electric lighting plant, volunteer fire department of thirty-four men, and water system under municipal control. Elma is situated in a choice portion of the fertile Chehalis valley and there is nearby a large area of fine bottom land. Market gardening and dairying are carried on extensively and an inexhaustible market is found in the Grays Harbor cities. Two weekly papers are published. N. Heriman is the mayor, E. S. Avey is the city clerk and Luther R. Roles is secretary of the local chamber of commerce.

Cosmopolis is a town of about 1,200 inhabitants, located in the Grays Harbor district, a short distance from Aberdeen, with which city it is connected by an electric car line. A branch of the Northern Pacific railway reaches Cosmopolis, which is also accessible to sea-going water craft. The principal industries are the manufacture of lumber, shingles, various classes of wood products, salmon packing, etc., while a large number of mercantile establishments cater to the wants of the community. The city hall is a wooden building costing \$4,000. The town is well equipped with churches, and schools; a free reading room and volunteer fire department are maintained, and water and electric light are supplied to the people by private companies. There are about 500 wage-earners in the city, having an aggregate pay roll of \$27,000 per month. A. G. Wellington is the mayor, and W. S. McLaughlin is the city clerk.

Oakville is a town of about 400 inhabitants, located on the line of the Northern Pacific railway in the center of an important lumbering and farming district. The timber resources of this section are of immense value and the bottom lands are well adapted to general farming. Oakville is a growing town and will develop more rapidly as the resources of the surrounding district are more thoroughly exploited. C. N. Mills is the mayor and H. W. Paul is the town clerk.

Markham is a village located in a lumbering and logging district, although there is also some stock raising in the vicinity. There is considerable bottom land nearby that is highly suited for general farming. The Northern Pacific railway furnishes transportation facilities. D. A. Watson is the postmaster.

Satsop is a village of about 200 people, located on the line of the Northern Pacific railway and a few miles from the southern boundary line of Mason county. Logging, general farming and dairying make up the chief industries of the surrounding district. There are openings in the village for a saw mill and for a general store. A doctor is also wanted. A. W. Parrish is the postmaster.

Sine is located in the eastern portion of the county near the Thurston county boundary. The manufacture of shingles is the chief industry but the surrounding country is well adapted to farming and fruit growing. Sine is located three miles from a branch line of the Northern Pacific railway. Orris I. Murray is the postmaster.

• CHELAN COUNTY.

Area, 2,000 square miles; population about 14,000. Altitude of the Columbia river at Wenatchee, 629 feet; the Wenatchee and Entiat valleys 100 to 300 feet higher; Chelan lake, 1,095 feet. The peaks in the Cascade range approach an altitude of 5,000 to 6,000 feet.

Transportation.

The Great Northern traverses the county from east to west; the Columbian & Okanogan company operates steamers on the Columbia

river, the eastern boundary of the county, connecting with the Great Northern at Wenatchee, and two steamers operate on Lake Chelan and connect with the Columbian & Okanogan company at Chelan Falls.

Resources and Climate.

In wealth and variety of resources, Chelan county stands pre-eminent as one of the best of the state. Many of the resources are as yet in the infancy of development. Horticulture, agriculture, lumbering, stock raising, mining, dairying, are each of more or less importance and the comparative stage of their development is indicated in the order named.

The climate is one of the attractive features of the county. There are 300 days of sunshine each year. The winters are never cold, the thermometer rarely reaching zero, usually ranging from 20 to 40 degrees above. The summers are warm but the nights are cool. Snow fall is heavy in the mountains. The average rain fall, including snow, is 12 and 15 inches yearly.

Topography.

The characteristic physical features of the county are its forest-covered mountains, its valleys of wonderful fertility, and its scenic lakes of matchless beauty. The county generally is rugged, the Cascade mountains occupying a greater part of its area. On these there is much timber, especially in the western portion of the county, and a large area of grazing land.

Principal Valleys.

There are three principal valleys—Wenatchee, Chelan, and Entiat. The famous Wenatchee valley occupies the southern portion of the county. A number of irrigating canals have been constructed, utilizing the water of the northwest and by virtue of the size and quality of its fruit it has received the designation "The Home of the Big Red Apple." The Entiat valley is the smallest of the main valleys. It is irrigated by a number of ditches, has plenty of water power that is being utilized, produces fruit and vegetables in large quantities, and has plenty of range for grazing purposes.

The Chelan valley occupies the northern portion of the county and is that country surrounding Lake Chelan. There is a large acreage of tillable land on either side of the lake. Irrigation is unnecessary, the soil being very fertile, producing heavy crops of fruit and agricultural products.

Lake Chelan.

Lake Chelan, a picturesque body of water, is the largest lake in the state and one of the deepest in the United States. The district is fast becoming known as a pleasure resort. The lake is from one to four miles wide and fifty miles long. It is 400 feet above the Columbia river

and the outlet is only three and one-half miles long. This gives over 200,000 horse-power. The power is being utilized and will in time be an important factor in the production of wealth in this section.

Lake Wenatchee.

Lake Wenatchee, the source of the Wenatchee river, is a small but beautiful body of water, and is becoming noted as a resort.

Fruit Raising.

For quality, variety, and amount of fruit that can be raised to the acre, this section has become famous. Fruits of all kinds that grow any where in the temperate zone, are raised in great abundance. These include apples, peaches, plums, apricots, and the small fruits, grapes, raspberries, gooseberries, strawberries, currants. Of these, apples, peaches, grapes, and cherries approach perfection. Apples weighing forty-three ounces, and flavor to correspond to the size have been grown. Peaches have been raised weighing eighteen ounces and that measured thirteen inches in circumference. Bunches of grapes that weigh from three to six pounds are not uncommon. The chief money-maker among the orchard trees is the apple. Apple trees in bearing average six boxes to the tree, the older tree going much higher. One man's orchard of fifteen-year-old apple trees for the past three years has averaged twenty-two boxes to the tree with eighty trees to the acre.

Prize Winning Products.

The quality of fruit produced is evidenced by the following figures which speak for themselves: At the Buffalo Pan American Exposition, this state won the gold medal on the best general fruit exhibit, and Chelan county exhibitors won seventeen out of the forty-two individual medals, four of which were gold.

Wenatchee valley fruits exhibited in plates at the Interstate Fair, held in Spokane in 1901, were awarded more than one-half of all the prizes given, and the first prize for general display was awarded to Wenatchee. At the Interstate Fair held in Spokane in the fall of 1902, Wenatchee was awarded the majority of all prizes offered for individual plate exhibits. At the State and Interstate Fairs in 1903 and 1904, Wenatchee received a large majority of the prizes awarded. At the St. Louis Fair in 1904, Chelan county was awarded a gold medal for general collection of fruits, and Chelan county exhibitors won in all forty-five prizes during the fair.

Something over one million fruit trees have been planted the past three years.

The different varieties of nuts have been found to be paying crops. The English walnut and the almond do exceptionally well, and forty acres of the former were set out this year in the county.



Chelan County Views.



Limb of Two-Year-Old Peach Tree, Chelan County.



Flinny Beauties from Lake Chelan.



Waste Water from Palmer Mountain Irrigation Canal.

Soil.

The soil, being a decomposed lava and volcanic ash, is very deep, of wonderful fertility, and crops have never been known to fail. The rainfall is light, necessitating irrigation in parts of the Chelan region, but the water supply is ample. All kinds of agricultural products, except the tropical, grow in abundance. The valleys are especially adapted to gardening. These products find a ready market in Puget Sound points and places in Canada and the east. Three crops of alfalfa are raised every year, each of which averages four tons per acre. Roots and vegetables are prolific, potatoes tipping the scales at three and four pounds being common. Small farms are the rule, for upon ten acres a farmer can support a good sized family in comfort and then have plenty to lay by for a rainy day. Cereals of all kinds thrive, but owing to the fact that the land is much more valuable for fruit and vegetables, it does not pay to raise cereals. Tomatoes do well, and a canning factory in Wenatchee has been built to take care of the surplus of this vegetable and for fruit too ripe for marketing.

Timber.

The mountains in the western part of the county are covered with a good variety of pine timber containing approximately a billion and a half of lumber. A large part of the county lies in the Washington forest reserve. There are twenty saw mills, the largest of which is a mill at Leavenworth, which began operation in 1902, and which supplies lumber largely for the eastern market. A saw mill at the mouth of the Entiat river furnishes lumber for the Big Bend country across the Columbia.

Mining.

Mining is destined to become an important industry. In all parts are to be found mines of copper, gold, silver, lead and molybdenite. The region about Lake Chelan is especially rich in ore. Large beds of low grade mineral have been found, which on account of the lack of cheap transportation facilities have lain dormant for many years. A mountain of solid galena has been discovered at the head of Lake Chelan. The Holden mine in the same locality, is rich in copper, a vein of 140 feet of which has already been cross-cut. At the head of the lake is a producing mine of molybdenite, a valuable metal, found in commercial quantities in only one other location in the world. The Crum mine, on the Entiat river, is being developed, and a stamp mill has been installed for that purpose. Ores of high grade have been found near Leavenworth. At Blewett the mines have been worked for forty years. Deposits of coal have been found in small veins throughout the county.

Game and Fish.

The game and fish are some of the attractions of the county. Bears, deer and elk are found in the mountains, while the lakes and rivers

are teeming with speckled beauties. The pleasures of hunting and fishing may be enjoyed at the best by only a few hours drive from the well settled districts.

For one who loves the wilder phases of nature, Chelan county, with its mountains and rivers, hills and forests, gorges and cascades, lakes and valleys, has few equals.

Live Stock.

There is plenty of good range in the mountains, affording pasturage for thousands of head of cattle and sheep. Many large bands of sheep are herded here during the summer months. Dairying is of growing importance.

Schools.

There are in the county forty-six school districts. Graded schools are maintained in eight districts and high schools have been established in Wenatchee, Leavenworth, Chelan, Cashmere and Entiat. The number of school children is 3,123. The number of teachers employed is 108. The valuation of school property in the county is 85,174. The assessed valuation of property, including improvements, is \$4,863,963.

Principal Cities and Towns.

Wenatchee, the county seat, is a city of about 3,500 inhabitants. It is the chief trade center of the county and also draws business from a large district reaching east and northward up to the Big Bend country. It is located on the main line of the Great Northern railway and also on the Columbia river. It is headquarters for steamers plying northward on the Columbia and Okanogan rivers. The products of the orchards, farms and ranches surrounding Wenatchee are brought to the city for shipment and this business is an important element in the Wenatchee's growth and prosperity. Approximately 500 carloads of fruit alone are shipped each year. The city is enjoying a rapid growth and business blocks adequate to its needs are being erected. There are eight religious organizations in the city and a school system comparing favorably with other communities of the state is maintained. A water system having a daily capacity of one million gallons is in operation and the city is supplied with electricity for lighting purposes. One daily and two weekly papers are published. A large suspension bridge reaching across the Columbia river into Douglas county is under construction. F. M. Scheble is the mayor, Sam R. Sumner is city clerk and D. N. Gellatly is secretary of the local commercial club.

Leavenworth is a town of about 1,200 inhabitants and is located on the main line of the Great Northern railway. It is an important railway division point and the company employees in the town number from 300 to 400. A big lumber and box factory is also located here, having a monthly pay roll of about \$15,000. There are also paying mines in the vicinity which are important contributors to the prosperity of the town. There is a large amount of the finest fruit land tributary to Leavenworth and during the past year more than 165,000

trees, mostly apples and cherries, were set out. The quality of the fruit is as high as any raised in the Wenatchee valley. The town has an excellent school system, is lighted by electricity and has a water supply and sewer system. G. W. Hoxsey is the mayor and Guy A. Hamilton is city clerk.

Chelan is a town of about 700 inhabitants located at the foot of the lake of the same name and a few miles back from the Columbia river. Stage lines connect the town with regular steamers plying on the river. There are also steamers running on the lake connecting the town with other lake ports. Chelan is the center of a fine fruit growing district, and lumbering and mining are also carried on extensively. It is noted chiefly, however, as a famous summer resort. Lake Chelan is the largest lake in the state and one of the deepest in the world. Its waters teem with trout and other game fish and its shores furnish ideal locations for hotels and summer campers. The water power available in the falls nearby is estimated at 200,000 horse-power. There are four churches in the town, a good school system, electric lighting plant and various mercantile establishments. A trip through the state is not complete without a visit to Lake Chelan. Geo. L. Richardson is the mayor of the town, W. B. Moore is the town clerk and C. E. Rusk is the secretary of the local commercial organization.

Cashmere is a town of about 700 population, and is located on the main line of the Great Northern railway. It is the distributing point for a large irrigated district, which is noted for the amount and quality of its products. There is a vast stretch of range land tributary in the valley and a splendid but as yet undeveloped water power is available near the town. A great number of sheep are raised in the district and Cashmere would be a splendid site for a woollen mill. The timber resources are practically untouched and good chances for the operation of saw mills are offered. There are openings also for a fruit cannery and creamery. The town has several churches and schools and a weekly paper is published. Thomas Bollman is the postmaster.

Lakeside, located about one mile from the town of Chelan has a population of about 500. It has steamer connection with other lake points and as the district develops will enjoy a steady growth. It is scenically a beautiful spot and is a noted resort for tourists.

Peshastin is a town of about 300 people located on the line of the Great Northern railway, and near the eastern foothills of the Cascade range of mountains. The country surrounding the town is splendidly adapted to dairying and fruit raising and these industries are rapidly being developed on a large scale. Lumbering is also carried on extensively. Green B. Kinney is the postmaster.

Entiat is a village of about 250 inhabitants located at the mouth of the river of the same name. Water power here supplies the motive force for a saw mill and other industries and also supplies electric light for Waterville, the county seat of Douglas county, lying on the other side of the Columbia river.

CLALLAM COUNTY.

Clallam county lies in the extreme northwestern part of the state. It has ninety miles along the Straits of San Juan de Fuca and about thirty miles of shore line along the Pacific ocean, with an area of about two thousand square miles.

Its physical features are extremely varied. The southern half of the county throughout its entire length is mountainous. The Northern half is made up of level stretches and bench lands. Numerous streams flowing from the mountains, abound in every portion of the county. There are many lakes, chief among which are Lakes Crescent, Sutherland and Ozette. Crescent contains about twenty square miles of water, set among the towering mountains of the Olympic range. This is famous as a summer resort. There are several hotels and many private cottages.

Soil.

A large portion of the county has soil of great fertility. Dungeness valley and Sequim prairie form the eastern part of the county, and are under a high degree of cultivation and produce immense crops. The bottom lands to the west of Port Angeles, Eden valley, Beaver, Forks and Quinault prairies, are all cultivated. The heavy timbered land when cleared is in most cases as fertile as the bottom lands.

Climate.

Clallam county has all the extremes of climate. Along the Straits, however, the temperature is remarkably equable, neither cold in winter nor hot in summer. The rainfall ranges from about twenty-five inches in the eastern part of the county to about 100 inches at Neah bay. The average at Port Angeles is twenty-nine inches. In the mountainous and western parts the rainfall is excessive, causing luxuriant growth of vegetation.

Dairying.

Clallam county is the second in the state in the number of its dairies and they are increasing rapidly. Fortunes are being made in this industry. The mild climate, abundant and rich grasses, the numerous streams of purest water, all combine to make this section most favorable to dairying.

Schools.

The county has a fine system of schools, every section being supplied.

Industries.

Lumbering is the main industry, there being a large number of lumber and shingle mills. The fishing industry is also important. Near Port Angeles is a quarry of the finest sandstone on the coast. It has been opened at a cost of about \$75,000. The Craig Fish Products company and the Manhattan Canning company at Port Angeles, each rep-

resent a large outlay of money. The Angeles Brewing company is made up of Chicago men who have invested about \$100,000 in the plant.

Transportation.

Transportation to all points in Clallam county is by steamboat. The service is very good. The C. M. & St. P. railway, the Union Pacific railway and the Northern Pacific railway each have had several crews of surveyors in the field throughout the county the past year and all indications point to an era of vast railroad construction on the Olympic peninsula in the near future. The Continental Timber company, a subsidiary institution of the C. M. & St. P. railway has expended close to \$4,000,000 in the purchase of timber in Clallam county and is still buying all it can get.

Principal Towns and Villages.

Port Angeles is the county seat and largest town of the county. It is on the Straits of Juan de Fuca, about sixty miles from the ocean, with a perfect harbor, affording about twenty miles of water front adapted to wharfage purposes. With the coming of the railroads Port Angeles is bound to become an important shipping point and the great natural resources of the county will aid in building up a large city.

Dungeness is a village of about 150 people and is located in the northeastern section of the county. Back of the town are fine farms and dairy ranches. Splendid crops of potatoes, alfalfa, oats, etc., are raised and Dungeness butter is famous over the state. Several large shingle and lumber mills, merchandise stores and a big creamery plant make up the important enterprises of Dungeness. There are fine openings for newcomers in the various lines noted. R. H. Blaje is the postmaster.

Port Williams is a small shipping point located not far from Dungeness. There is a fine body of timber adjacent to the village, which offers an excellent site for a saw mill. Dairying is carried on to a considerable extent and the farmers find a market for their product at the local creamery. Seguin prairie, located nearby, consists of about 4,000 acres, all of which is practically under irrigation by water taken from the Dungeness river. There is daily steamer service between Port William and Seattle.

Clallam is a small village located on the bay of the same name which offers the first safe anchorage to vessels entering the Straits of Juan de Fuca. Dairying and stock raising are important industries carried on in the vicinity of Clallam. When railroads for which surveys have been made are constructed, a big lumber industry will grow up in this district. William Kemper is the postmaster.

Quillayute is located in the western part of the county not far from the ocean. It is in the center of a farming country and transportation, as yet, is furnished by wagon and pack train. Railroad surveys have

been completed through the district which will develop rapidly when transportation facilities are provided. J. S. Maxfield is the postmaster.

Blyn is a small logging point located on a practically land-locked harbor in the northeast part of the county. There is a big annual shingle cut at present, but opportunity is presented for a large increase in this industry. W. B. Main is the postmaster.

Forks is a small village located in the southwest portion of the county. A wagon road connects the place with East Clallam, which has steamer communication with all Sound ports. Lumbering and dairying are the chief industries and there is room for many additional people to engage in these occupations. There is a fertile prairie country nearby which is extremely productive. Frank M. Ackerby is the postmaster.

Gettysburg is located on the Straits of Juan de Fuca and has steamer connections with the cities of Puget Sound. The adjacent country is for the most part heavily timbered, but good farm lands occur and yield profitable crops. Dairying and stock raising in addition to logging and lumbering are the chief industries. Ida M. Simmons is the postmistress.

CLARKE COUNTY.

Clarke county lies in the southwestern section of the state, being bordered on its western and southern sides by the Columbia river. Skamania county lies directly to the east and to the north is Cowlitz county. It is one of the smaller counties of the state, having an area somewhat in excess of 600 square miles. In its general characteristics, Clarke county conforms largely to the balance of the district known as Western Washington.

It was originally heavily wooded and there is still a vast amount of timber remaining uncut within its boundaries, notwithstanding the fact that Clarke county was one of the early settled sections of the state. There is a wide variation in the lands of this county, ranging from the rich alluvial lowlands of the river valleys, to the rougher and broken districts which lie in the foothills of the Cascade mountains.

Streams.

The county is exceedingly well watered. The Columbia river, as noted above, winds about a large portion of its borders, while the north fork of the Lewis river performs a similar function along its northern edge. Both these streams are navigable and regular lines of steamers operate on them. The south fork of the latter stream penetrates the central section of the county, watering a large and important tributary district.

Railroads.

The Northern Pacific railroad skirts the Columbia river on the western boundary of the county, running from Vancouver to a connec-

tion with the main line at Kalama. Another branch of the same system is being extended in a general northeasterly direction, its ultimate destination being North Yakima. The North Bank railroad and the Oregon & Washington road, both of which are now in course of construction, will pass through the county affording the necessary transportation facilities from the lack of which the county has so long suffered. The first named road skirts the Columbia river along the southern boundary of the county and the latter parallels the Northern Pacific from Vancouver to Kalama.

Soil.

The soil is fertile and very prolific, and is well adapted to all cereal and root crops and especially for orchard and other fruit raising. Large tracts of these lands are comparatively level and are well farmed.

Climate.

The climate of Clarke county is very mild and uniform, giving delightful summers, and there is very little snow or freezing weather in winter. The rainfall is ample to mature all crops and no irrigation is necessary.

Industries.

The southern part of the county, particularly about Vancouver, is largely given up to fruit growing, a very large acreage being devoted particularly to raising prunes. Apples, pears, plums, grapes and all small fruits thrive amazingly. There are more than 500,000 prune trees in the county.

Dairying is an important industry, there being eleven creameries and seven cheese factories in the county. The surplus butter and cheese produced finds a ready market at Portland and Puget Sound cities. The county is well adapted to diversified farming and much grain is produced and the raising of live stock is an important industry. Along the Columbia river fishing and lumbering flourish extensively. The streams of the county are capable of being extensively used for power purposes, and on their banks are numerous saw mills. There are in the county 5,929 school children attending school in seventy-seven districts. The assessed valuation of real estate is \$5,329,198. The number of teachers employed is 121, and money to the amount of \$51,680.95 was expended last year for teachers' wages.

Future Development.

Clarke county possesses peculiar advantages which will be more fully realized in the future than has been the case in the past. Its proximity to the sea and to the market afforded for its products in the city of Portland, Oregon, are points which are greatly in its favor, and the coming of new railway lines will hasten the development of its splendid natural resources. Land values are still comparatively low and the opportunities for engaging in different lines of productive industry are most inviting. Dairying and fruit growing will continue to

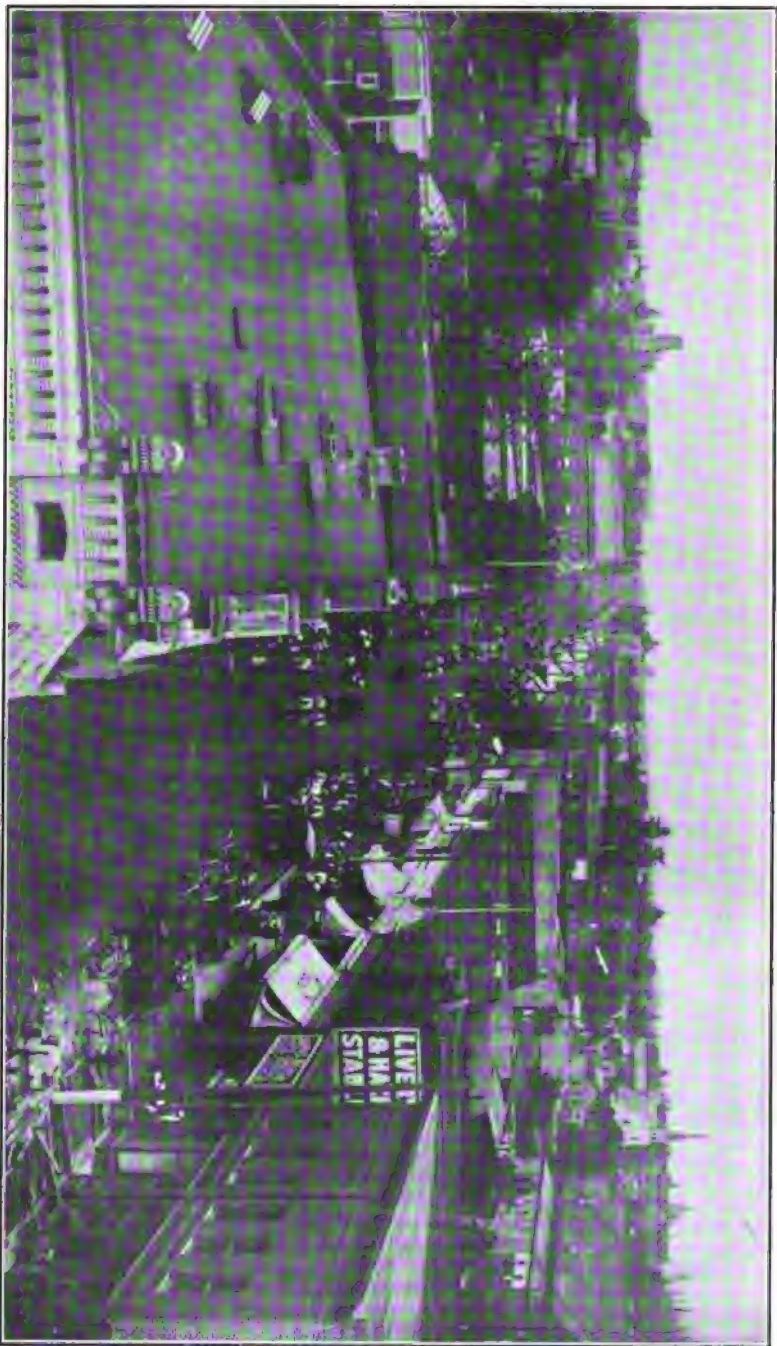
increase in importance, and the newcomer who investigates the advantages offered by the county in these lines will not be disappointed. It is not a district where a fortune may be gleaned in a day, but it may be unqualifiedly recommended as a location which will pay good returns on every investment intelligently directed, whether it be of money or labor.

Principal Cities and Towns.

Vancouver, the county seat, is a city of about 8,000 inhabitants. It is located in the southeastern portion of the county and is an important railway and deep water shipping point. It is reached by the Northern Pacific, Union Pacific and O. R. & N. railway systems and will be an important point on the North Bank line now in course of construction. Surrounding the city is a large and growing stock, dairy, fruit and lumber country for which Vancouver is the supply and distributing center. Eight religious denominations are represented in the churches of the city which also maintains a fine system of public schools. Vancouver has a free library containing 3,000 volumes, a paid fire department, public lighting and water systems, two large hotels, street car line under construction, three newspapers, forty miles of railway and a large number of prosperous and enterprising business houses. The United States military headquarters for the department of the Columbia, including Washington, Oregon and Alaska is located here and the army post and barracks are considered among the finest in the country. The state school for the deaf and blind is also located at Vancouver. The rapid growth of the city has created an opening for many new enterprises among which may be enumerated the following: Barrel factory, milk condensory, smelter, ship yard, iron foundry, shoe factory, fruit cannery, syrup factory and others. There are about 1,000 wage-earners in the city with an estimated monthly pay roll of \$80,000. J. R. Harvey is the mayor, J. E. Harris is the city clerk and Ralph A. Coan is the secretary of the local commercial club.

La Camas is a town of about 900 population located on the Columbia river and also on the line of the new North Bank railroad. The principal industry is a large paper mill, employing nearly 350 men. There is a good fruit and dairy district adjacent to the town and a creamery and cannery would both be paying enterprises. There are several churches, schools, public water supply and a number of stores in the town. The town is growing and offers opportunities in several lines, including the building of houses for rent by the mill employees. J. J. Harrington is the mayor and Geo. Self is the city clerk.

LaCenter is a considerable town with a population of about 300. A prosperous dairying and mixed farming country surrounds the place, while lumbering and logging are extensively carried on in the vicinity. Eight saw mills employing an average of forty men each are located within a radius of five miles of LaCenter and others are projected. Railroad ties in vast quantities are turned out at these mills. LaCenter



View of Vancouver in Clarke County.



River Scene near Dayton, Columbia County.



Driving Logs on Cowlitz River.

has water communication with the outside world and also has stage connection with the Northern Pacific railroad at Ridgefield. John K. Gaither is the postmaster.

Etna is a small place located on the north fork of the Lewis river. It has stage and steamer connection with the outside world. Logging and lumbering are the chief industries, although fruit growing and general farming on the logged-off lands are proving attractive occupations to many. Good lands are to be had at reasonable prices, and excellent market facilities are afforded by the cities of Vancouver and Portland, Oregon, which are distant twenty-five and thirty-two miles respectively. A. P. Anrys is the postmaster.

Yacolt is at town of about 300 people and is situated on a branch line of the Northern Pacific railway. At present the chief industry of the surrounding country is logging and lumbering but as the timber is cleared off, settlers are coming in and finding abundant opportunities for dairying, fruit raising and similar pursuits. Yacolt has good schools, churches and commercial enterprises commensurate with the size of the place. Henry W. Behringer is the postmaster.

Amboy is a small place located in the northeastern part of the county and a few miles distant from Yacolt, the terminus of a branch line of the Northern Pacific railway. Lumbering, dairying and stock raising are the chief industries, although considerable fruit is grown in the near vicinity. W. H. Protzman is the postmaster.

Brush Prairie is located on a branch line of the Northern Pacific railway and is the center of a milling and farming district. There is a large rural population surrounding the town and there is room for many more to locate on the available fertile lands. J. C. Bell is the postmaster.

COLUMBIA COUNTY.

Columbia is one of the three small counties occupying the extreme southeastern corner of the state. Walla Walla county bounds it on the west, the Snake river forms its northern border, Columbia county lies directly to the east and the Oregon state line bounds it on the south. The area of the county is 864 square miles.

Topography.

In the southern section of the county is a mountainous and heavily wooded district which is the source of numerous small streams which flow across the county in a general northwesterly direction. Much of the timber growth is included within a national forest reserve. It is estimated that the standing timber will cut two hundred and fifty million feet of lumber.

The balance of the county consists largely of rolling prairie lands, comprising one of the famous agricultural and stock raising sections of the state. The soil is of a deep volcanic ash liberally mixed with clay. It is of heavy texture and of great fertility. The district differs

from much of Eastern Washington, in the important particular that sufficient moisture is precipitated to mature crops without irrigation.

Products.

All the grains yield remarkably well, wheat ranging from twenty bushels to forty bushels per acre, and lands which have been seeded for the past twenty years seem to lose none of their capacity for producing a good harvest. For the year 1906, Columbia county is credited with a crop of one and a quarter million bushels of wheat, one million bushels of barley and three hundred thousand bushels of oats. For 1907 this record will probably be surpassed.

In addition to its grains, the county is well adapted to the production of alfalfa and other hay grasses; sugar beets do remarkably well and all temperate zone vegetables give splendid returns. Fruit growing is also claiming much attention, apples and pears constituting the bulk of the orchard trees. There are about eighty thousand apple trees in the county and half as many pear trees. Peaches, cherries and plums are also grown on a lesser scale.

Dairying is gaining a foothold in the county and butter making on a commercial scale is engaging the attention of the creamerymen.

Climate.

Columbia county enjoys a mild, healthful climate, and one in which pure enjoyment may be taken in outdoor life almost the year through. The mean temperature of the winter months ranges about the freezing point and for July and August, the average is well under seventy degrees. The average rain precipitation is about twenty-three inches. Snow falls in sufficient quantities to make good sleighing for several weeks in winter. About one hundred and fifty days in the year are cloudless.

Transportation.

The heavy grain production of the county has made it an attractive field for railroads, and both the Northern Pacific and O. R. & N. systems have branches running through the various farming sections and reaching Dayton, the county seat. In the course of time the county will also be served by electric lines now building into the Inland Empire country.

Advantages Offered.

Columbia county is one of the solid, substantial counties of the state. It has no large cities, but within its confines are many well improved farms whose owners are independent and instead of paying interest on mortgages, are investors and receivers of dividends on their own account. The average of per capita of wealth listed for taxation purposes is close to one thousand dollars, a record excelled by only three counties in the state.

Good wagon roads are being built through the county, bringing the farmers in touch with each other and contributing to the comfort and enjoyment of rural life.

Schools.

The school system is among the best in the state. In 1906 there were 2,028 children of school age in the county, of whom 1966 were in actual attendance in the public schools, an exceptionally high percentage. Seventy teachers were employed and their salaries totaled \$27,110.29. The number of school houses is forty-eight.

Farm lands may still be had at reasonable prices and instances where the full cost price of farms has been paid from crops of two seasons are many. To those who may not wish to engage in agricultural pursuits there are many opportunities for entering manufacturing, commercial and other lines.

Principal Cities and Towns.

Dayton, the county seat, is located near the center of the county and is a junction point on the O. R. & N. and Northern Pacific railways. The estimated population is 3,000. The town is the distributing center of a splendid agricultural section and as such is enjoying a steady growth. Flour and feed mills and lumbering are important industries and there is room for more similar enterprises, such as a woolen mill, beet sugar factory, etc. There is an abundance of water power near by. There are ten churches, several school houses, including \$50,000 high school, volunteer fire department, electric lighting system, gravity water system and in fact all the advantages of a prosperous community. Three newspapers are published. Andrew Nilsson is the mayor, Jess Matzger is the city clerk and S. S. Moritz is secretary of the local commercial club.

Starbuck, in the northern part of the county, is an important shipping point on the O. R. & N. railroad, having a population of about 600. It is the next largest town in the county to Dayton, eighteen miles distant. It is on Tukannon creek, a stream having good water power capable of being harnessed and being made to do much service with its inherent force. A weekly paper is published. The town is situated in the midst of choice grazing and farming lands. Its chief shipments are wheat and wool.

COWLITZ COUNTY.

Cowlitz county occupies a portion of the southwestern corner of the state. The Columbia river forms a part of its southern and western boundary lines; Wahkiakum county lies to the westward; Lewis county to the northward; Skamania county to the east and Clarke county to the south. The area of this county is 1,100 square miles.

This county represents a variety of topographical conditions, varying from low and level reaches in the southern and western valleys to more broken and rugged formations in the eastern and northern sections where the county extends well up into the foothills of the Cascade mountains.

Drainage.

There are four important streams which drain this county, three of them having their sources in the Cascade mountains and flowing in a generally westerly direction. The Kalama river drains the southern section of the county and empties into the Columbia river not far from the town of Kalama. The Coweman river drains the central portion of the county and the Toutle river runs in a winding course through its northern part. Both of these latter empty into the Cowlitz river, a navigable stream which enters the county near the western end of its southern boundary, and flows south into the Columbia river.

Resources.

Like the other sections of Western Washington, Cowlitz county was formerly an immense forest and the bulk of this timber wealth still remains undeveloped. It is estimated that an area of seven hundred square miles or about two-thirds of the entire area of the county is still covered with merchantable timber. The total timber wealth of the county when sawed into lumber will produce not less than two billion feet of lumber, board measure. As a natural consequence of these conditions lumbering, logging and kindred industries form an important portion of the pursuits in which the people of this county are engaged. There are nearly forty saw mills and shingle mills in the county, having a total daily capacity of four hundred thousand feet of lumber and one million, three hundred and twenty thousand cedar shingles.

In addition to its timber resources, Cowlitz county has also much valuable natural wealth in its coal fields. It has been known for a great many years that a good grade of coal exists in the county, but it has only been in comparatively recent times that development on any considerable scale has been in progress. At the present time, a coal mine located not far from the town of Ostrander is being worked on a merchantable scale. This mine as well as other coal properties in the county will in time become an important element in solving the fuel problem of the state.

Agriculture.

As the forests which formerly lined the streams of the county gradually recede before the attacks of the lumbermen, the dairyman, fruit grower, truck gardener and general farmer have found it profitable to locate on the logged-off valley lands which offer all the conditions requisite to success in the various pursuits mentioned. The soil of the valleys is of a rich alluvium and clay and the land when cleared is equal in fertility and productiveness to any of the western counties of the state. Dairying in particular, is gaining a strong foothold in the county. There is a market constantly hungry for all the dairy products that are offered for sale, and there is abundant room for hundreds of new dairymen to secure a home and a competence from following this industry in Cowlitz county. The rain fall, while not excessive, is suffi-

cient to mature all crops without irrigation, and the grasses in particular yield abundantly.

Transportation.

Cowlitz county is already favorably located with reference to transportation facilities and new railroads now building to the state will greatly increase the advantages it now enjoys in this respect. The Northern Pacific railway traverses the county from north to south, reaching Kalama where its trains running from Seattle to Portland, Oregon, are transported across the Columbia river on an immense ferry. From Kalama, a branch of the same system extends south to Vancouver. The line of the Northern Pacific through the county will be paralleled by the Oregon & Washington, an extension of the Union Pacific system now building north from Portland through this state. The North Coast system as projected also will extend through the county. Both the Columbia and Cowlitz rivers are navigable and the steamers plying on these streams afford an additional advantage to the county from a transportation point of view.

Opportunities for Newcomers.

By reason of the fact that the resources of the county are as yet largely undeveloped, many opportunities await the newcomer who is equipped to grapple with the problems which always present themselves in connection with the work of opening a new country. There are unlimited chances to engage in the various lines of lumbering, logging, shingle making and the manufacture of the different classes of wood products. There is much good land awaiting the farmer, and this land may be cleared and placed under cultivation at an expense that is not excessive when its capacity for crop production is considered.

There are new coal lands to be taken up and developed and the great growth of the cities and towns of the state has created a tremendous demand for this kind of fuel. For the days he may wish to devote to recreation, the newcomer will find in the forests and hills all manner of fur and feathered game, and in the streams a great variety of fish offer him both opportunity for amusement and a substantial contribution to his bill-of-fare.

The climate of the county is pleasant and invigorating, and the scenery is grand and imposing, and will appeal strongly to the family whose former abode has been in one of the prairie states.

The matter of public highway building has received considerable attention in the county and the more settled communities are already connected by an excellent system of public roads. The aid of the state has been enlisted in this work and at the last session of the Legislature, the necessary surveys were authorized for a state road to extend from the village of Woodland along the north fork of the Lewis river into Skamania county. The schools of the county are maintained on an effective basis. There are nearly seventy school districts in the

county, and almost an equal number of school houses. Nearly one hundred school teachers are employed.

Principal Cities and Towns.

Kalama, the county seat, is located on the line of the Northern Pacific railway, and also on the bank of the Columbia river. Fishing, logging and the manufacture of lumber are the chief industries. There are four churches, good public school, a volunteer fire department and a public lighting and gravity water system. The electric power plant in use is capable of generating 3,000 horse-power. There are openings in the town for saw mills, factories of all kinds and excellent clay for the manufacture of brick and tile is available. A. L. Watson is the mayor, E. N. Howe is town clerk and secretary of the local commercial club.

Kelso is a town of about 1,800 inhabitants, located on the line of the Northern Pacific railway and will also be reached by the Oregon & Washington road now in course of construction. The chief industries of the town are smelt and salmon fishing, lumbering and logging, the manufacture of shingles and other wood products. The town is growing rapidly and offers good opportunities in all of the above lines for enterprising newcomers. There are specially good openings for a sash and door factory and creamery. There are five churches in the town, good schools, electric light plant, gravity water system, and two newspapers, one issued twice a week and the other weekly. There is a fine body of timber adjacent to the town and an abundance of logged-off lands which may be secured at prices ranging from \$10 to \$20 per acre. These lands are particularly suited for dairying and fruit growing. A. E. Cagwin is the mayor, B. L. Hubbell is the town clerk and O. Ockerman is secretary of the local chamber of commerce.

Ostrander is a village of about 300 population, located in the fertile valley of the Cowlitz river and on the line of the Northern Pacific railway. There are three logging camps, two saw mills and a shingle mill in the vicinity and there are broad areas of fine grazing and farming lands to be had at cheap prices. In addition to the railroad, transportation facilities are furnished by steamers plying on the Cowlitz river. Coal deposits have been discovered in the vicinity. George L. Marsh is the postmaster.

Carrolton is a village located on the Columbia river, and having also railroad transportation. It is surrounded by a logging and farming community and offers many opportunities to newcomers who may be interested in those industries. On some of the nearby ranches the finest of fruits are produced. C. C. Rulifson is the postmaster.

Catlin is located in the southern part of the county a few miles west of Kelso, the nearest railroad station. The valley lands surrounding the town are extremely fertile and produce fine crops of vegetables, berries and other fruits. Dairying is becoming a considerable industry

and there is an opening for a creamery in the village. Minnie Spooner is the postmistress.

Ariel is a village of about 200 people, located on the Lewis river and enjoying steamer transportation facilities. Logging and lumbering are the chief industries. There are a few vacant homesteads and timber claims available for location. There is some stock raising in the district. Laura A. Entsminger is the postmistress.

Lexington is a community of about 300 people located on the Cowlitz river, a few miles from Ostrander, the nearest railroad point. Steamers running on the river afford the principal means of transportation. Logging, lumbering and farming are the chief industries. S. J. Beck is the postmaster.

DOUGLAS COUNTY.

Douglas county occupies a large portion of that section of the state generally spoken of as the Big Bend country. The county embraces an area of 4,500 square miles and it is possible to travel 100 miles in a straight line without leaving its confines. Eight different counties reach the border lines of Douglas, which is more than four times as large as the state of Rhode Island, more than twice as large as Delaware, and almost equal in area to the State of Connecticut.

In point of settlement and development it is one of the younger counties of the state and for this reason and by virtue of its natural advantages, it offers manifold opportunities to the newcomer who is hardy enough to seek the frontier for a new home location.

The Columbia river winds about the borders of the county a distance of nearly 200 miles, constituting an important element in the solution of the county's transportation problem and at the same time furnishing the necessary water supply for numerous irrigated farms which are situated in favorable localities along its banks.

Topography.

Generally speaking, the county consists of an immense plain, elevated above the bed of the Columbia river, at a height averaging well over 1,500 feet. On this account the traveler is quite apt to gain an unfavorable impression of the county as he views it from the steamer's deck. Occasionally where the valley widens out, there appear in view the pleasant habitations of the farmers and fruit growers who have seized the fertile low land locations along the river banks. But for a large part, precipitous cliffs, with jagged rocks protruding from their sides, confront the eye of the traveler. When one leaves the river, however, and ascends to the plateau above, an entirely different scene is unfolded. Here the great unbroken plain of the wheat fields rolls away as far as the eye can see, until, when the stalks are young, the green of the wheat and the blue of the distant horizon apparently mingle and become absorbed in each other. In places the generally level nature of the uplands is broken by depressions or coulees, two of

which, the Grand and Moses coulees, extend for miles across the north-eastern and central sections of the county respectively.

Soils.

The variety of the county's topographical conditions involves a like difference in soils. In the irrigated sections along the banks of the Columbia, is a sandy loam which in response to the application of water, yields magnificent returns of all manner of fruits, grasses and vegetables.

The soil of the uplands is of the volcanic ash composition, common to a large portion of Eastern Washington. In some sections, notably the northern part of the county, the soil is deeper and more compact than elsewhere and hence, is better fitted for the retention of moisture. Actual experience is demonstrating, however, that the great bulk of the uplands outside of the limited sections which are of a broken, stony formation, are well suited to the raising of wheat without the aid of artificial irrigation.

Products and Industries.

Whitman and Walla Walla counties alone exceed Douglas in the amount of their wheat yield, and the former county only surpasses it in the production of oats. For the year 1906 Douglas was credited with a crop of 3,750,000 bushels of wheat, and 600,000 bushels of oats. Barley to the extent of 135,000 bushels was also harvested.

In much of the elevated section of the county, particularly in the northern portion, a variety of small fruits, including strawberries, blackberries, currants, etc., are grown, while tree fruits such as apples, cherries, plums and pears mature readily, independent of irrigation. This happy condition enables the wheat growers to add immensely to the beauty and attractiveness of their homes which are thus relieved of the rolling monotony of the plains. During the year 1906, more than ten thousand fruit trees were planted in the county.

In addition to its important position among the grain producing counties of the state, Douglas county holds a leading place in the raising of live stock. While the grain acreage is immense and yearly increasing, there are broad areas still given over largely to grazing. In the southern and central sections, huge bands of sheep are wintered each year. In these districts the snow fall is not heavy and the nutritious grasses beneath enable the sheep to come through the winter in splendid condition with very little extra feeding. In 1906 the number of sheep reported for assessment purposes in the county was 47,524. Yakima and Klickitat counties were the only ones that exceeded this showing.

In the number of its horses and cattle Douglas county also holds a leading place, and added attention is being given each year to the raising of dairy cows. In fact, dairying should become in time one of the most important industries of the county. There is no limit to the de-



Fishing Scene on the Columbia River.



Sheep Raised In Douglas County Waiting Transportation to the Packing Houses.



Washington Poultry—A Flock of Barred Rocks.



Washington Poultry—A Brooding House.

mand for dairy products, and the conditions in many sections of the county are exceptionally favorable for the successful conduct of this industry.

Transportation Facilities.

Considering its large area and the increasing amount and value of its annual products, Douglas county is as yet poorly provided for in the way of transportation facilities.

The main line of the Great Northern railway traverses the county from east to west in its central portion. The Washington Central, a branch of the Northern Pacific, runs in a northeasterly direction from Adrian, a junction point on the Great Northern, tapping an important wheat growing and stock raising section. A spur track reaches Coulee City, one of the oldest cattle trading points in the state.

A large portion of that section of the county bordering along the Columbia river has access to the steamers which ply on that stream, and there are numerous grain warehouses located on the river banks. The growers haul their products, often from points twenty miles distant for shipment on the river boats. The railways now in operation in the county have a combined trackage slightly in excess of 112 miles.

The foregoing includes all the transportation facilities at present available in the county. The Great Northern has projected a branch line which will run from a connection on the main line of the road, northerly through the county, paralleling the Columbia river at an average distance of about fifteen miles from that stream. This line will penetrate the finest wheat belt in the county and will prove an inestimable boon to the farmers along its route. The same system has also under consideration the construction of a line from Wenatchee north along the west bank of the Columbia, through Chelan and Okanogan counties, and this road also will be available to many Douglas county grain growers. The right-of-way of the Milwaukee system runs through the extreme southern portion of the county. The completion of these various lines will serve to place Douglas county on a fairly competitive basis with the other agricultural districts of the state and the development of its resources will in consequence be greatly stimulated.

Schools.

Notwithstanding its scattered population, the county maintains a high standard in its public school system. The school census for 1906 showed a total of 3,896 children of school age, 84 per cent of whom were in regular attendance at the public schools. There are 123 school districts in the county, 99 school houses and 126 teachers are employed. The total value of all school property approximates \$100,000 and more than \$66,000 was expended for school maintenance during the year 1906.

Principal Cities and Towns.

Waterville is the county seat and is situated on a high plateau in the northwestern portion of the county about seven miles east of the

Columbia river. Around it are vast stretches of rolling wheat plains. Waterville is the seat of one of the seven general United States land offices in the state. The town is well supplied with churches and schools, one graded school employing nine teachers. There are flour and feed mills, a bank, brick yard, good general stores, a system of water supply, and electric light plant, both owned by the city. A splendid view of the Cascade mountains is afforded from the elevated location of the town. Waterville is supported by the farming industry, and large quantities of grain are annually shipped by boat on the Columbia river. Stages and freight wagons connect the town with the river. Two weekly papers are published.

Wilson Creek is a town of about 500 inhabitants, located in the eastern section of the county on the main line of the Great Northern railway. It is a wheat and stock shipping point and has a considerable trade with the surrounding district. This is one of the sections of the state that has developed slowly and hence prices for lands and town properties are still cheap. There is a vast amount of land near the town suitable to the raising of hay and dairying should become a profitable industry. There are openings in the town for a brick kiln, livery stable and creamery, and a public water system is needed and should prove a good investment. There are two churches, a good school, and public lighting system. R. H. Lee is the mayor, T. B. Southard is the town clerk and M. E. Brewer is secretary of the local commercial club.

Bridgeport is a town of about 400 inhabitants, located on the Columbia river a few miles east of its confluence with the Okanogan. It has regular steamboat communication with Wenatchee, connecting there with the main line of the Great Northern. Stage lines afford connection with Waterville, the county seat, and other interior towns. Bridgeport has a bank, a number of general stores, flour mill and other enterprises. A laundry, brick kiln and barber shop are wanted by the community. A high pressure water system is in operation. The surrounding country is devoted largely to farming and fruit growing.

Ephrata is a village of about 200 people located on the main line of the Great Northern railway, and almost in the center of the county. It is the center of a farming and stock raising district and was the objective point of the last great round-up of range horses held in the state. There is a large amount of state and railroad land in the vicinity to be purchased or leased on easy terms. An abundance of water may be secured a few feet from the surface and irrigation by pumping is one of the possibilities of the near future. I. N. McGrath is the postmaster.

Quincy is located in the central western portion of the state on the main line of the Great Northern railway. It is a comparatively new town and has enjoyed a surprising growth during the past two years. The population at present is in the neighborhood of 500. There are three churches, good schools, a weekly newspaper and a variety

of mercantile establishments, hotels, etc. Quincy is surrounded by a large tributary grain producing country. There are openings for a grist mill and steam laundry. C. H. Stewart is the postmaster.

Moses Lake is located in the northern part of the county, 33 miles from the Great Northern railway, and 20 miles from the line of the Milwaukee road now in course of construction. It is surrounded by a vast stock raising and farming country, and owing to its present inaccessibility, lands are to be had at very low prices, or there are opportunities to lease large tracts if desired. There is a great deal of railroad land in this vicinity which may be secured on advantageous terms. Miss Jessie McDonald is the postmistress.

Soap Lake is located on the lake of the same name a few miles from the main line of the Great Northern railway. The waters of the lake possess important curative qualities and many persons trouble with rheumatism and various chronic diseases go there for treatment. A hotel is conducted for the accommodation of patients and other guests. The surrounding country is devoted largely to wheat growing and stock raising. Julius S. Stuart is the postmaster.

Douglas is a small village located a few miles east of the county seat and on the line of a proposed branch of the Great Northern railway. It is in the center of a great wheat growing district and will be an important shipping point when transportation facilities are provided. There is an opening for a good general store. J. W. Woolverton is the postmaster.

Buckingham is a postoffice and trading station located in the northwest portion of the county, a few miles distant from the route of a branch line of the Washington and Great Northern railway. It is located in the great wheat belt of the state and wheat growing and general farming are the chief industries. D. C. Cavadini is the postmaster.

Hartline is a town of about 350 inhabitants located in the northeast section of the county on the line of the Washington Central railway. It is a wheat shipping point and this business with the manufacture of flour and feed are the chief industries. There is a church, good school, weekly paper and a number of stores. E. O. Whitney is the mayor, and H. T. Jones is the town clerk.

FERRY COUNTY.

Ferry county is one of the tier of counties lying in the northern portion of the state, their northern borders being formed by the international boundary line between Canada and the United States. East of Ferry county is Stevens county; Lincoln county lies to the south and Okanogan county to the west. The Columbia and Kettle rivers mark a large part of the county's boundaries, separating it from Lincoln and Stevens counties. The area is about 2,200 square miles.

Generally speaking, the county is mountainous, although the ranges for the most part are low and interspersed with numerous valleys

whose slopes furnish splendid range lands for cattle. In addition to being watered by the rivers above mentioned there are numerous smaller streams flowing into them from the hills. The San Poil river is also an important stream which drains the bulk of the western part of the county, flowing south until it reaches the Columbia river.

There is an abundance of good timber in this county consisting of white pine, tamarack, cedar and fir. It is estimated that the standing timber when sawed will produce not less than three and one half billion feet of lumber, board measure.

Climate.

The climate of the county is not materially different from that of the other counties north of the Columbia river. In winter a good deal of snow covers the ground for a couple of months, furnishing good sleighing, but the temperature is not severe enough to interfere with outdoor labors and the winter season is enjoyed for its diversions as much as any other portion of the year. The spring and fall are delightful and the summer is not sultry. Vegetation begins in April and the hills are green till the frosts of October begin to fit them for their winter coat.

Resources.

In resources Ferry county has been well supplied by nature, but the county being only in its infancy has hardly opened its eyes to the value of its stored up treasures. Its mountains and foothills are destined to be productive of vast wealth from the precious metals beneath; from the timber upon the surface, as well as from the forage upon their grass covered slopes.

The valleys are possessed of an alluvial soil rich in all the elements for the production of cereals, fruits and vegetables, and only await the energy and labor of intelligence to make them teem with a wealth of these productions.

Transportation.

In transportation facilities the county is as yet poorly supplied. Two railroads have come into the county from its northern boundary, terminating at Republic, in order to carry the ores and metals from the mines to the smelter and the freight incidental to the mining development. This gives the northwestern corner of the county good connection with the outside world through the Great Northern and the Canadian Pacific railroads. The Columbia river, on the eastern boundary, is navigable.

Industries.

The chief industries of the county are mining, stock raising, general agriculture, fruit growing and some lumbering. The chief center of population and industry is in the northern part, where the mineral veins of gold ores are being extensively worked. There are also numerous mining prospects being opened upon the San Poil and Kettle rivers and in several other places in the county. Along the banks of

the Columbia river a good many farms have been opened up and fruit raising and stock raising are securing a foothold. It is probable that in time this part of the county will produce large quantities of apples, pears, plums and all orchard fruits and small fruits in great abundance.

A large acreage in the county is open for settlement under the homestead, timber and other government acts, and opportunities for acquiring farm, orchard and grazing lands are excellent.

Republic, the county seat, is a town of about 1,500 inhabitants, and is located at the terminus of the Washington & Great Northern railway and also the Spokane & British Columbia railway. It includes a square mile of land within its limits. Farming and mining are the chief industries of the surrounding district. The Belcher, Gold Creek, and Nesplem mining districts are tributary to Republic and procure most of their supplies here. The town has a well constructed city hall, two churches, excellent schools, a volunteer fire department of forty men, public lighting and water systems, and the usual variety of mercantile establishments. John Stack is the mayor, J. E. Ritter is the town clerk and L. H. Mason secretary of the local chamber of commerce.

Curlew is a village of about 100 people and having access both to the Washington & Great Northern and to the Spokane & British Columbia railways. The surrounding country is broken and mountainous and is largely devoted to lumbering and stock raising. There are still a number of desirable timber locations and homesteads in the vicinity. Guy S. Hilphrey is the postmaster.

Ferry is a small railroad point and U. S. customs station, located on the Great Northern and Canadian Pacific railways, and close to the international boundary line. There is an excellent farming and stock raising district surrounding the village. A. S. Soule is the postmaster.

Boyle is a small station located on the line of the W. & G. N. railroad. It is an ore shipping point and is in the center of a heavily timbered district. H. E. Boyd is postmaster.

FRANKLIN COUNTY.

Franklin county represents one of the examples of the remarkable development that has taken place in the State of Washington during the past decade. In the year 1900, the county was considered little better than a barren waste, suitable for nothing but range purposes and given over largely to jack rabbits and coyotes. In that year, the United States government estimated the wheat yield of the county at 4,040 bushels. In 1906 the county produced 1,500,000 bushels of wheat, ranking seventh in the list of Washington's wheat growing counties. For 1907 a tremendous crop has been harvested, estimated at close to 4,000,000 bushels.

Location and Topography.

The county is located in the southern portion of the eastern section of the state and is bounded on three sides by the Columbia and Snake rivers. Adams county lies directly to the north.

Generally speaking, Franklin county consists of a series of benches or tables, beginning in the southern section at an elevation of slightly over 300 feet above sea level and gradually rising until an elevation close to 1,000 feet is attained in the northern portion. It is in this latter section that the best wheat lands occur, and it is not uncommon for several thousands of acres to be tilled under one ownership. The soil is composed of the volcanic ash deposit characteristic of the east side counties, but is somewhat heavier and more capable of retaining moisture in the northern portion than elsewhere.

Irrigation.

In the basins of the Columbia and Snake rivers there are thousands of acres of land that are susceptible of irrigation and when so watered splendid results are attained. Many farmers owning lands along these rivers have their own irrigation plants in operation and are producing remarkable crops of fruits, berries and vegetables. The season here is several weeks in advance of other portions of the state, and in consequence of this fact the farmers receive fancy prices for their products.

Regarding the soil conditions of the southern section, the United States engineer in charge of reclamation work in the state, has made in part the following report:

"Two grades of soil are most common, first, a sand soil, common to the lands around Pasco, the breaks of the benches and the pot-hole country; and, second, a fine grained sandy loam, approaching the texture of the silt loam so characteristic of the wheat lands on the high benches and hills in the vicinity.

"These two types of soil are both fertile and in the climate of Pasco are adapted to a large variety of crops and agricultural industries.

"Examination was made for alkali salts, but none but traces were seen. There are no evidences to show the presence of alkali in any quantity, and it is thought no trouble from this source will be had.

"Hardpan does not occur in harmful degree under any of the lands examined. There will be no trouble from this source. * * *

"In wells around Pasco either gravel or sand is found invariably, and wells at the Northern Pacific bridge show this material to be found to the water's edge, though the immediate bottom along the Columbia has on it a deposit of silt loam ten to twelve feet thick. Along the Snake river the same condition prevails to the Washington & Columbia river bridge, and from that point up the river the banks show volcanic ash, fine sand and silt materials such as are encountered in borings on the higher benches.

"From the observations made it appears that the underlying sand and gravel strata, which seem continuous, are exposed at the river's edge and under the channel. Water percolating through this would, therefore, enter the river channel and do no harm by rising under the land."

Other Industries.

Sheep raising is another industry that is rapidly growing in importance in the county and one which is proving very remunerative. Ac-

cording to the report of the State Board of Equalization, there are only six counties in the state that exceed Franklin in the number of sheep.

Much attention is also being paid to the raising of blooded horses. The old-time "cayuse" has outlived his usefulness to a large extent, and a general movement for the betterment of stock is in progress throughout the county.

Transportation.

In respect to transportation facilities, the county is well favored. The main line of the Northern Pacific railway bisects the county from north to south through its full length. A branch line of the O. R. & N. company penetrates the great wheat district of the north section and reaches a junction with the Northern Pacific at Connell. There is also direct railroad communication between Pasco and Walla Walla.

The North Coast railroad, now in course of construction, traverses the county in a general southwesterly direction, while the Portland & Seattle, also now building, follows the course of the Snake river through the county and will afford transportation facilities to a large section. When the roads now building are completed, few counties in the state will be better equipped from a transportation standpoint than Franklin.

Lands.

There are still some government lands open to settlement in the county, but these have been pretty well picked over, and the man who is in a position to select his land and pay for it will be better off in the long run than if he located on a homestead.

A few acres of land along the river bottoms will support a family, and the rapid enhancement in values that is bound to come within the next few years will give added profit to the homemaker's efforts. There is much raw land that is suitable for wheat growing or stock raising, still to be had at low prices, and a position of independence awaits many newcomers who wish to take hold of and develop these lands.

Pasco, the county seat, is a town of about 1,200 inhabitants, located on the north bank of the Columbia river at the point where that stream is crossed by the main line of the Northern Pacific railway and also near the confluence of the Columbia with the Snake river. Pasco is the northern terminal of the Washington & Columbia river railway and will also be reached by the Portland & Seattle or North Bank road, which is now in course of construction. The Northern Pacific has extensive holding here and as a railroad center Pasco is one of the most important points in the state. The country surrounding Pasco is largely arid but is gradually being brought under irrigation and when so treated the most abundant yields of fruits, vegetables and hay are produced. Pasco has grown rapidly in the last two years, its population having practically doubled during that time. There are several churches, good schools, and a number of business buildings, including several brick blocks. When irrigation projects now in contemplation are completed Pasco should become one of the big commercial centers

of the Inland country. Jas. McIntyre is the mayor, Kenneth Romney is the town clerk and Roy Collins is secretary of the local chamber of commerce.

GARFIELD COUNTY.

Garfield county is the central one of the group of three counties occupying the extreme southeastern corner of the state. Its northern boundary, somewhat semi-circular in shape, is formed by the winding, twisting course of the Snake river. Asotin county lies to the east and Columbia county to the west. The Oregon state line bounds it on the south. The area of the county is 627 square miles.

Topography.

In respect to its general topography and other natural conditions, Garfield county conforms largely to its sister counties immediately adjoining. Its southern section is mountainous and wooded, and in this district, the Pataha river, the principal stream of the county, finds its source, flowing north and west through the county to its confluence with the Snake river.

The southern portion of the county consists of a narrow strip of territory ranging from six to twelve miles in width. In the northern section it broadens into a wide reach of rolling plains, originally covered by a thick growth of bunch grass, but which at the present time constitutes one of the important agricultural sections of the state.

Resources.

In its timber wealth and richness of soil, the county has its most valuable assets. There is timber enough to supply all the wants of the county for an indefinite period. The soil of the northern grain growing section is of a volcanic ash heavily mixed with clay. It is of great strength and fertility and sufficient moisture is precipitated during the year to insure the maturing of crops without irrigation.

Products.

Barley, wheat and oats are all grown in great quantities, the first named being the leading crop, although wheat ranks a close second. For 1906 the barley yield of the county amounted to 1,300,000 bushels, wheat 1,000,000 bushels, and oats 300,000 bushels. These figures taken from estimates of the State Grain Inspector's office place Garfield county first in the list of barley producing counties of the state.

Stock raising is an important industry and particularly in the southern section large quantities of beef and mutton are annually exported.

In proportion to its population, Garfield is one of the wealthiest counties of the state. The average of per capita realty and personal holdings returned for taxation purposes is nearly \$1,000, an amount exceeded by only a few counties of the state.

There is a good system of public schools maintained throughout the county, the people looking carefully after the educational interests of their children.



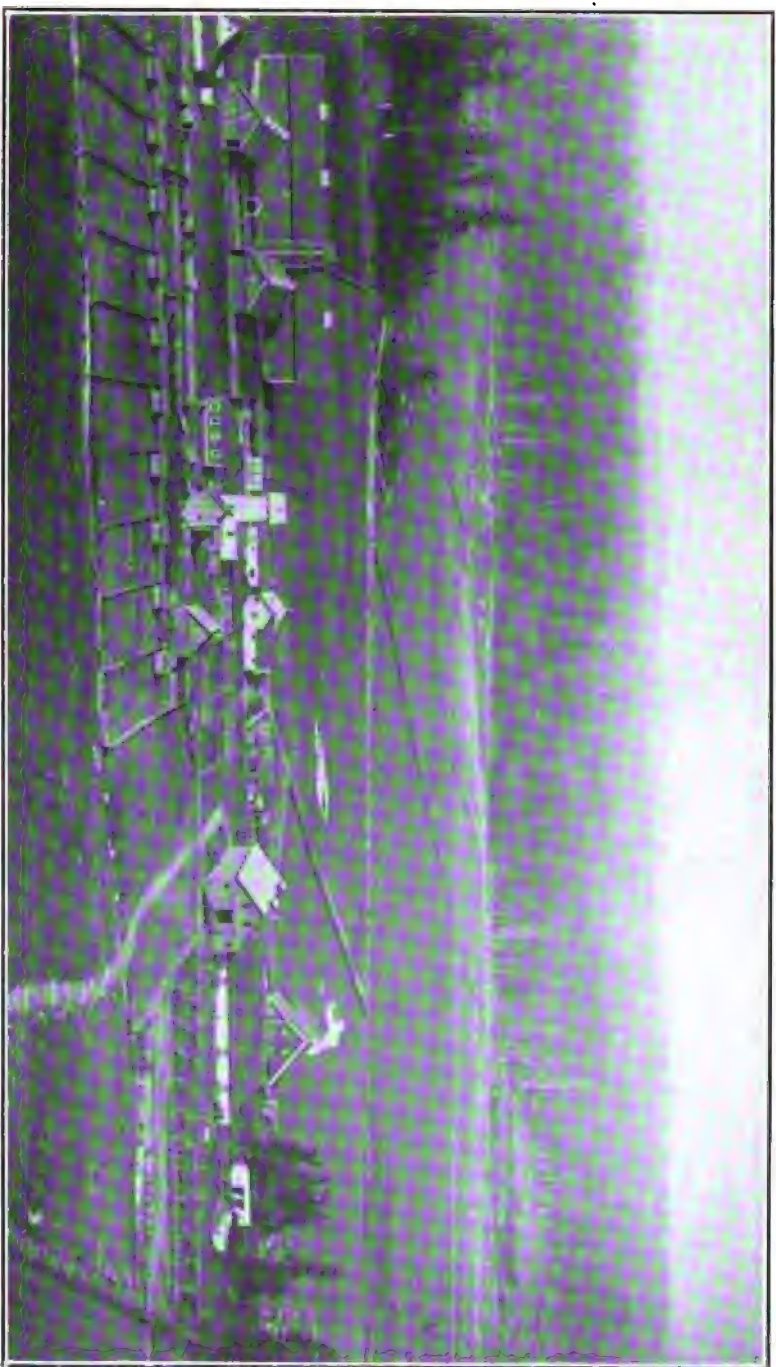
Ploughing on Hillsides for Wheat Sowing.



Teams Waiting to Unload Wheat—Eastern Washington.



Birdseye View of Montezano, County Seat of Chehalis County.



A Jefferson County Dairy Ranch.



1. Field of Oats and Vetch, Jefferson County.
2. A Jefferson County Hay Field.
3. Furnaces and Plants, Irondale, Jefferson County.

The rails of the O. R. & N. system reach the county, terminating at Pomeroy, the county seat. This line supplies the chief means of transportation thus far afforded in the county. Electric roads are also projected which ultimately will tap the rich agricultural sections and give the county badly needed additional transportation facilities.

Principal Towns.

Pomeroy, the county seat, is located in the central section of the county and on the line of the O. R. & N. railway. Its population is about 1,800. Pomeroy is the business center of the county and as such enjoys a thriving trade with the surrounding district, which is one of the finest agricultural sections in the state. Vast quantities of wheat, barley and fruits are marketed here annually and trading in live stock is another important industry. There are seven churches, a splendid school system, including a fine high school building, volunteer fire department of 16 men, electric lighting and water plants, a weekly newspaper and all the various enterprises that go to make up a large and prosperous agricultural town. H. C. Krause is the mayor, H. G. Cosgrove is the town clerk.

Pataha City is a small town of about 200 population located on the line of the O. R. & N. railway in the central section of the county. General farming and stock raising are the chief industries of the district of which Pataha City is the center. There is a town hall, public library, good school, and several stores. There is an opening in the town for a farm implement store which should do a good business. P. A. Sartain is the mayor and Chas. Ward is the town clerk.

ISLAND COUNTY.

Island county is composed of two islands of considerable area, and several smaller ones, all lying in Puget Sound, opposite the counties of Snohomish and Skagit. Whidby Island is the largest of the group and the next in size is Camano Island. The area of the county is 227 square miles and the population is in the neighborhood of 3,000.

Resources.

The resources of the islands consist in their lumber wealth and in the agricultural possibilities that are offered by excellent soil, drainage and climatic conditions. On Whidby Island much of the best timber has already been removed. The lands thus cleared, however, have been secured by farmers, gardeners, dairymen and fruit growers and much headway along the line of developing the agricultural and horticultural possibilities of the island has been made. This is particularly true of the northern section.

Soils and Products.

Here large crops of wheat, oats and potatoes are raised. These clay soils are very fertile and the exceptional yield of grain and vegetables

make the lands worth from \$75 to \$100 or more per acre when improved. These islands are free from mountains and consist of undulating land elevated about one hundred feet above tide water. Being entirely surrounded by salt water, the temperature of the islands is remarkably uniform. In the southern portion of Whidby island the soils are generally gravelly with shot clays upon the uplands and alluvial in the low lands. There are no means of transportation save over the salt water, which is daily traversed up and down past the islands by a great number of steamers and other craft. The chief resources of the islands, as already indicated, are its agricultural products and lumber. Fish abound in season in all the surrounding waters, the bulk of which when caught are, however, marketed in the towns of other counties. Among the agricultural products shipped out are hay, potatoes, wheat, oats, fruits, poultry, eggs and butter. Island county has eighteen school districts employing twenty-four teachers, and has 1,026 children of school age. The county expended last year \$12,485 for school purposes.

Island county is credited with an annual yield of over 100,000 bushels of oats and upwards of 20,000 bushels of apples. The assessor's returns for 1907 show that the total value of real and personal property amounted to \$1,098,315. There are in the county 2,702 cattle, 2,130 sheep, and 764 horses.

Principal Towns and Villages.

Coupeville, the county seat, is a village of about four hundred people on a bay in the north end of Whidby island amidst the choicest part of the agricultural lands of the county. It is the distributing point for the purchases and sales of the farming community for a large distance around it. It supports a weekly paper, "The Times." There is a saw mill, shingle mill, fruit drying establishment, stores, churches and schools. Nearby is Ft. Casey, one of the most modern and strongest fortresses in America.

Oak Harbor is located on Whidby island and has a large farming and logging district immediately adjacent. Two creameries are in operation and there is an abundance of good farming lands to be had at moderate prices. Two steamers each day to Seattle and Everett furnish transportation facilities for the marketing of farm produce. Oak Harbor has four churches and a good school. J. R. Maylor is the postmaster.

Langley, Utsaladdy, Clinton, Camano and San de Fuca are each beautiful little seaside villages. San de Fuca and West Beach, nearby, are fast becoming popular summer resorts. West Beach has the only ocean surf on Puget Sound, and San de Fuca is noted for its bright, sunny weather.

JEFFERSON COUNTY.

Jefferson county extends from the west shore of Hood's canal and Puget sound through a rich mineral and timbered country to the shores of the Pacific ocean and is bounded on the north by Clallam county and the Straits of San Juan de Fuca. The promontories occupied by Forts Worden and Flagler, which command the entrance to Puget sound, are on the northern border where it touches the Straits and Admiralty inlet. It has an area of 2,000 square miles and a population, in 1907, of 10,400.

Resources and Products.

The county's resources are many and varied. The soil of Eastern Jefferson is very fertile and is equally well adapted to the raising of grain, grasses, vegetables and fruits, both large and small. They are produced in the greatest abundance and perfection. A yield of clover hay of from four to nine tons is not unusual and when planted to fruit these lands will yield as large a percentage of profit as irrigated lands of Eastern Washington. Jefferson county has gained a very wide reputation for the excellence of its products and especially for its fine cherries, apples and pears.

Cherries, especially, grown in Eastern Jefferson are absolutely perfect in form and flavor and larger in size than can be grown in any other part of the Northwest. The uplands are as well adapted to the raising of potatoes as any soils west of the Cascade mountains; their productiveness is such that they are an exceedingly profitable crop, yielding from six to ten tons per acre of potatoes, the quality of which cannot be excelled.

Nature has provided a most equable climate and conditions of moisture especially adapted to the raising of grasses and fodder products; a single crop of oats and vetch for silo, harvested in 1907 six tons to the acre, while oats grown in an adjoining field threshed 121 bushels per acre.

It is an established fact that grasses grown in Jefferson county afford one and a half more butter fat than is to be found in the average fodder crop. This fact, and favorable climatic conditions, which permit the grazing of stock almost the entire year, explain the very rapid growth of dairying interests in Eastern Jefferson during the past few years. Butter from this county has gained first prize at our state fairs, and it was butter from one of the dairies of this county which received the award of first prize at the St. Louis exposition in competition with butter from all parts of the country. The butter product for 1907 will aggregate one million (1,000,000) pounds and the cheese products will be fully one-third of that amount.

To illustrate the profitableness of the dairy business in Jefferson county, with its favorable conditions, a well known authority states that the average cow on a dairy farm will produce \$5.00 per month net in addition to furnishing food to fatten two hundred and fifty pounds of pork per annum.

The natural dairying advantages have already attracted considerable capital to this industry from other states. One company alone has an investment in grazing lands, machinery and blooded stock of upwards of \$150,000.00. Three of the finest herds of Jersey cows to be found in the State of Washington are owned in this county in addition to which there are several other fine herds of Holstein cattle.

From thirty to seventy tons of cabbage, thirty to eighty tons of mangel-wurzel, six to ten tons of onions, according to the amount of care used in the preparation of the soil and cultivation, may be grown on one acre of Jefferson county land. These statements are made up from records of crops kept by practical farmers who are making a success of reclaiming the logged-off lands of Eastern Jefferson county.

Poultry.

Because of the unusually light rain fall of Eastern Jefferson county it is more admirably adapted to the raising of poultry than any other place west of the Cascade range and many profitable poultry yards have been established. One of these yards has a national reputation and has been the subject of bulletins issued by the United States Agricultural Department because of the excellence of the product, and the showing of revenue per average hen. The average hen, properly handled and cared for, in Eastern Jefferson will produce a net profit of \$3.00 per annum, and under absolutely perfect treatment will do considerably better. Green foods can be taken from the ground during every month in the twelve and runs are open to them during the same period without incurring danger of losses through disease or sudden change in temperature. There is a demand for poultry products which is much greater than the supply, even though the output should be increased many hundred per cent. With very little labor logged-off lands may be prepared for chicken raising and will pay handsome returns on the investment of money and labor in addition to affording health and happiness to those who have been unable, because of environments to find either in their present location.

Timber Lands.

Jefferson county is divided into two parts by a natural barrier, the Olympic mountains. A considerable portion of the east side of the county and nearly all of the west side including the mountain slopes is heavily timbered. The present estimate of standing merchantable timber is twenty billion feet (20,000,000,000). In the last few years the logging industries, working constantly, have removed the merchantable timber from a very great body of most excellent agricultural land which has thus become available for dairying and farming purposes. The advent of steam donkey engines in the logging industry has developed the fact that logged-off lands can be prepared for crops at a cost not to exceed \$50.00 per acre, and many acres of logged-off land which has heretofore been considered useless, because of the expense of improving, have, during the past year, been cleared and placed in

crop, thus adding permanent wealth to the community. Much of the mountain timber in this county has been placed within the Federal Forest Reserve and this becomes a permanent resource through the logging industry to be established under government control. Through this reserve will be built public roads, for the proper fire protection of the magnificent bodies of timber and these roads will be of inestimable benefit to the settlers.

This forest reserve formerly included several thousand acres of fine agricultural land on the Pacific side of the county, but these lands have since been reclaimed and are being rapidly taken up by home seekers.

The mineral resources of Jefferson county have as yet been scarcely prospected, and the opportunities of wealth in this direction are therefore almost an unknown quantity. Not quite, however, for there is one property in the foot hills of the Olympics of Eastern Jefferson on which has been expended in development work over fifty thousand dollars and from which has been taken, from well defined veins of a width which assures permanency, valuable ores which show on working test \$100.00 per ton, copper in addition to gold and silver which of itself would be sufficient to pay of the working. There is a forty-foot ledge of Manganese iron running fifty-five per cent. This property therefore is past the "prospect" stage. There is every possibility that this is but one of many similar deposits which require but the active ingenuity of man to discover and turn to his uses and which may yet result in developing a mining industry which shall not be second to that of Montana.

There are deposits of coal known and prospected but none have been so far developed as to determine their full commercial value.

The Irondale Furnace on Port Townsend bay is turning out about sixty tons per day of most excellent quality of pig iron. The product of this plant has borne a high reputation and has been largely used in the construction of the battleships and cruisers which have been built on the Pacific coast.

This furnace represents an investment of a quarter of a million dollars and gives employment to nearly 200 men.

Climate.

The climate of Jefferson county is so varied that it would require to be described in detail for each particular section. That of the east side is perhaps most equable and the rain fall is less than at any other place west of the Cascades. For the past ten years the average annual rain fall has been but 19.75 inches. (Extract from government report.) This is the lowest average in the state, in sections where irrigation is not required. During the rainy season the rains are of such nature that out of door work is carried on without loss of time. As to temperature, it is less cold in winter and less hot in summer than any other place in the state. At Port Townsend, where the United States hydrographic office is located, the warmest day ever

recorded was 87 degrees Fahrenheit, coldest ten degrees above zero. Even these are the records of extremes and in the past few years the temperature has seldom reached 80 degrees. The coldest month in the year is January, with a mean maximum temperature of 45 degrees, mean temperature 37.3 degrees. There are no sudden changes. Nature has been especially prolific in her blessings to this locality, the grass is green and flowers bloom in the open every month throughout the whole year. As a result of these climatic conditions epidemics, such as are occasionally known elsewhere in our United States, are here unknown, and malaria is a negative quantity.

Fishing.

Fishing has always been an important factor among the numerous industries of the county. Food fish of all kinds are found and taken in abundance. The bays and inlets of Puget sound teem with the true sardine, and the Puget sound crab and shrimp, which excel in size those obtained in other waters of the United States. Clams are obtained from the beaches in abundance. The taking and packing of the finny tribe and crustaceans forms a very profitable industry in which there is yet ample room for the employment of more capital. The fishing for, and packing of salmon affords employment to a great number of people. There is in operation, during the salmon season, in Port Townsend, a complete salmon cannery with a capacity of 200,000 cases. Smelt are taken in large quantities for shipment to the markets of Puget sound.

Schools.

Jefferson county has thirty-two school districts, a number of which maintain graded schools. There are thirty-one school houses with quite a large attendance. All school supplies, including text books, are furnished by the district without cost to the pupils.

The total value of school property in the county is \$228,690.00.

Principal Towns.

Port Townsend, the county seat, is situated on the Quimper peninsula at the entrance to Puget sound. It has a population of about six thousand, there having been a marked increase in the past two years. It is most picturesquely located. There is a long narrow water front where all wholesale and most of the retail business is transacted. The residence portion of the city is built upon the uplands or heights above the business portion. It abounds in wide avenues lined with shade trees and contains many beautiful homes. It has been often likened in appearance to ancient Quebec, and this likeness is especially marked by the traveler who approaches the city by water. The likeness, however, disappears as you enter the city streets, for Port Townsend is strictly modern with many handsome buildings of brick and stone. It was settled in 1848, and was for many years the most considerable settlement in the Puget sound country, being headquarters, and the place where all vessels obtained their supplies and crews. It

has lacked transcontinental railway connections, which have long since been afforded its more fortunate neighbors on the east side of the sound, but, notwithstanding this fact, it has grown steadily and will always be a place of importance with reference to this great region.

It is headquarters for many government institutions, including the United States customs service, United States revenue cutter service, United States marine hospital service, United States hydrographic service, United States artillery for Puget sound district and United States quarantine service. All vessels arriving on Puget sound are here subjected to quarantine inspection as a protection to the remainder of the state.

The three great forts, Worden, Flagler and Casey, forming a triangular defense to the entrance to Puget Sound, are here located. Fort Worden, the boundaries of which join the city on two sides, is headquarters for Puget sound artillery district. The garrison force is at present about 2,000, and when work, which is at present contemplated, is completed, there will be a garrison of several thousand coast artillerymen.

The scenery from Port Townsend is unexcelled by that of any other part of the world. To the east and across to the south is the Cascade range, the majestic peaks of Mounts Rainier and Baker, with many lesser peaks, lifting their heads among the clouds to where the eternal snow covers their seamed and rocky sides. To the west are the beautiful Olympics, than which the Alps do not present a more splendid appearance, and in the foreground beautiful water scenes complete the grandeur of the picture.

The beautiful scenery and splendid climate with its health restoring qualities has attracted to Port Townsend many people of wealth and refinement who have retired from active business and desire a comfortable home city, in which, with their families, to spend the balance of their days. The healthfulness of Port Townsend's climate has already led to the establishment of a thoroughly modern and well appointed sanitarium with over 200 rooms to care for the large numbers who come from all parts of the United States in search of health and rest.

The business interests of the city are varied. There are two salmon canneries of considerable size in the city of Port Townsend, and one establishment has found it profitable to can sardines, which find a ready market.

A boiler works has established a reputation for the excellent work which it turns out and has many Alaska contracts which have been awarded in competition with other Pacific coast bidders. There is also in operation a machine shop for the construction of electric and gasoline engines and a ship yard for the construction of small craft. A sash and door and inside finishing factory is constantly employed.

There are three large lumber mills in the county, two of which are on Port Townsend bay. These mills employ about 650 men and saw

lumber for home consumption and for cargo shipments to southern ports, Australia and the Far East.

There is also, on Port Townsend bay, a by-product plant in connection with one of the saw mills which produces wood alcohol, turpentine, etc., and is operating successfully.

There are a dozen shingle mills all doing a profitable business. The main timber supply is yet to be reached through the completion of belt line railways, connected with transcontinental systems around the entire peninsula. When these are completed, and it is now certain that they will be in the very near future, the city and county will come into an era of prosperity unprecedented in its previous history.

In 1891 the Union Pacific interests made a report after surveys, that by following the north bank of the Columbia river, from the confluence of that river and the Snake to Vancouver, thence northward to Port Townsend harbor, they secured a down grade, with but few compensations of less than one-half of one per cent.

Wheat shipments can be made on such line without fear of competition from roads which are obliged to climb mountains, and it was then predicted that the harbor of Port Townsend, with its magnificent anchorage and facilities for the merchant marine would eventually come in for a large portion of this business.

Port Townsend harbor, with its twenty-five miles of water front, and uniform depth of from nine to eighteen fathoms, and entire freedom from obstructions of any kind, furnishes an ideal port for the largest amount of sea going traffic. With transcontinental railway connections with two or more roads, as has been planned to be executed in the near future, Port Townsend will be advantageously located for the handling of the traffic.

In anticipation of future greatness, the county and city buildings and business blocks in Port Townsend, with all their modern conveniences, were built on a more elaborate scale than is usual with cities of 6000 inhabitants. The city has gas and electric lighting, an adequately paid fire department with steam fire engines, handsome churches, many fraternal buildings, splendid schools, and a high school ranking with the best in the state. The crowning glory of the city, however, is its possession of a gravity water system which brings from the heart of the Olympic mountains, twenty-six miles distant, pure, sparkling mountain water from a source which can never be contaminated, as its intake is located within the boundaries of the United States government forest reserve. From this the city supplies the towns of Irondale and Hadlock and the great forts, Worden and Flagler, with all the water they need in addition to caring for the inhabitants of the city. The storage reservoir is located on the highest point in the city and has a capacity of two million gallons (2,000,000). There is at least a million gallons daily overflow and this overflow is piped through Chetzemoka, one of the city's beautiful water front parks, by open water ways, and finding outlet in an artificial lake, thence by an artistically arranged brook to the bluff, from which it



(1) U. S. Army Post near Port Townsend.
(2) Street Scene, Port Townsend.
(3) Jefferson County Logging Scene.



- (1) A Jefferson County Country Home.
(2) A Logging Railroad.
(3) Prize Products, Jefferson County.



Some
Tall
Timber

Truck Garden
and Orchard
near Seattle

Dairy Farm
near
Renton

King County Rural Views.



*Second Ave. Seattle
in 1907*

*Heart of present retail
district as it appeared in 1878*



Seattle, 1878—1907.

cascades over rocks to the beach below to join the waters of Puget sound.

Port Ludlow is a small shipping point having steamer connection with Port Townsend and other sound cities. The adjacent territory is rolling and generally covered with a heavy timber growth. When cleared this land is splendidly adapted to poultry raising, fruit growing and general farming. The beach on the main land and nearby islands are favorite resorts for summer camping parties. H. C. Sawyer is the postmaster.

Fort Flagler is a United States military post located a few miles from Port Townsend. There is regular steamer communication with Port Townsend, Seattle and other sound points. There is much good farming land surrounding the military reservation, and the fort offers an excellent produce market. A rural free delivery service for the surrounding district is maintained.

Duckabush is a small shipping point located on Hood canal and at the mouth of the Duckabush river. Logging is the chief industry of the surrounding country, but farming and fruit raising are carried on to some extent. There is daily steamer communication with Puget sound ports. George Solwold is the postmaster.

Bogachiel is a community of a few families located in the north-western portion of the county. The surrounding country offers opportunities for cattle and sheep raising and these industries engage the attention of most of the people. Wagon roads give access to outside points. A. Christenses is the postmaster.

Port Discovery is a village located near the line of the Port Townsend Southern railway, and has a population of slightly more than 100. Farming, logging and the manufacture of shingles are the principal industries which engage the attention of the people. Wm. Delanty is the postmaster.

Gullicene is the present terminal of the Port Townsend Southern railway. It has a population estimated at 500, and ranching, hog raising and the manufacture of shingles are the chief industries. Mrs. Belle B. Gale is the postmistress.

Chimacum is a small village located a few miles from the steamer landing at Port Hadlock. Logging and farming are the chief industries. Alfred A. Bishop is the postmaster.

KING COUNTY.

King county is located in the center of the tier of counties, the western borders of which are formed by the eastern shores of Puget sound and which extend eastward to the summits of the Cascade mountains. To the north lies Snohomish county and Pierce county is directly south.

King county contains within its borders nearly one-third of the population and the taxable wealth of the state. The total assessed valuation of all property as returned by the State Board of Equalization for 1907 is \$573,070,528. Of this amount \$177,617,642 is credited to King county.

By virtue of its resources, location, topography, harbor facilities, rivers and other natural conditions, King county is well equipped for the pre-eminent position it occupies as the seat of the commercial and industrial metropolis of the state.

Like all of the Puget sound district it was once covered by an immense forest growth, beginning at its salt water line and extending up into the summits of the Cascade mountains.

The possibilities of gleaning wealth from the manufacture of lumber and lumber products from its vast timber resources, constituted the original attraction which induced the early settlers to locate on the tide waters of King county. Added to this was the firm conviction that the splendid harborage afforded and the accessibility of the county to rail transportation would ultimately furnish the conditions necessary for the founding of a great city.

Little by little as the pioneers penetrated into the forests and the natural endowments of the county became more fully understood, this conviction was increased and strengthened until with the passing of half a century, the early prophecies have more than reached full fruition.

Lakes and Rivers.

Several large streams, including the Snoqualmie, Cedar and White rivers, all having their sources in the mountains, flow through the county, watering its fertile valleys and supplying a tremendous store of natural power for the operation of car lines and manufacturing plants and for lighting purposes. The falls of the Snoqualmie river which in a sheer drop measure nearly 300 feet, have been harnessed by private capital and their stored up energy in the form of electricity is distributed for a large variety of purposes in the different cities and towns within reach.

The city of Seattle owns a large portion of the district through which the Cedar river flows and also controls much of the water shed of that stream. The water from this pure, crystal river, flowing out of the eternal snows of the mountains, is distributed to practically every home in Seattle through the city's own system of mains. The supply is inexhaustible and the source is so well protected that possibility of contamination is forever eliminated.

At Cedar Falls the city has installed an immense power generating plant which supplies the streets and homes of Seattle with electric lights, although only a small portion of the available power has thus far been developed.

In addition to its rivers there are in the county a number of lakes, including Lake Washington, Lake Union, Green lake, Lake Sammamish, Cedar lake and others. The first named is a body of water more than twenty miles in length and its western shore line forms the eastern limits of Seattle. Lake Union and Green lake are entirely within the boundaries of that city. These lakes and rivers form a portion of the beautiful scenic attractions for which the county is noted. The lakes within and near Seattle are surrounded by beautiful homes. The shores of those more distant are the abodes of prosperous farmers, fruit growers and dairymen who find in Seattle a market always clamoring for their products.

Coal Mines.

Within the limits of the county are immense deposits of coal which are being developed on a large scale and which are taxed to the utmost to meet the demands upon them for fuel for domestic, manufacturing and shipping purposes. The mines are located for the most part in the southern part of the central section of the county. The principal coal mining centers are Black Diamond, New Castle, Franklin, Renton, Wilkeson and Issaquah. Smaller mines now operating and others in an early stage of development are located elsewhere in the county.

For the year 1906 a total of 1,356,877 tons of coal was mined in the county, an amount exceeded by only one county in the state.

Agriculture.

The valley lands of the county and much of the bench lands, when cleared of the timber growth, are of great fertility and the yield of all manner of temperate zone fruits and vegetables is remarkable. Truck gardeners occupying the rich alluvial lands of the river bottoms are growing wealthy from the sale of their products to city consumers. Vegetables, such as potatoes, turnips, cabbage, beets, lettuce, radishes, squashes, rutabagas, spinach, beans, peas and many others are produced in great quantities, and the acreage yield where the conditions are right and the proper methods are pursued is something enormous. The fruit grower, poultry fancier and dairyman have not been behind in seizing the advantageous opportunities presented to them, and their products command top prices in the city.

A daily market accessible to every farmer is conducted in Seattle, under municipal supervision. This market is one of the features of the city. In the early morning hours, farm wagons by the score pour into the market place, where thousands of housewives buy their daily supply of vegetables, fruits, butter, eggs, etc., directly from the producer, who is thus enabled to sell at a cheaper rate and still realize a greater profit than when he was forced to deal through a middleman.

The public market on Saturdays presents many of the features of the old-time county fairs.

Transportation.

As would naturally be anticipated from the foregoing description of its resources and development, King county is well provided with transportation facilities. The Great Northern and Northern Pacific systems traverse the county, and the latter in particular, has numerous branches extending to the coal mining, lumbering and agricultural centers. The steam railways are well supplemented by electric lines which are rapidly being extended in a network, radiating from Seattle to the various populated districts of the county. The Chicago, Milwaukee & St. Paul road and the Union Pacific system are both building through the county and will have large depots and adequate freight handling facilities at Seattle. Of almost equal importance to its railway business is the water shipping of the county. Regular lines of ocean going ships are engaged in the Oriental, California and Alaska trade, while sailing vessels and tramp steamers load at the docks with lumber, wheat and other products destined for the world's markets. Many small steamers are engaged in caring for local traffic both on the sound and on the lakes.

Industries.

The industries of the county cover a wide range, and are annually growing in number and importance. Lumbering, logging, the manufacture of wood products, coal and metal mining, brick and terra cotta works, and a great variety of miscellaneous manufacturing industries are included in the list. These will be treated more in detail in the appended articles dealing with the various cities and towns of the county.

Schools.

The schools of the county are maintained on a high grade of efficiency, commensurate with the wealth and large population. Reports for 1906 show a total of 137 school districts, 225 school buildings, 31 high schools, 853 teachers employed and a total of \$1,302,579.38 expended for educational purposes. The rapid growth in population has made the school problem a difficult one, but the many obstacles presented have been overcome in a manner that reflects much credit upon those in charge of the public school interests.

Principal Cities and Towns.

Seattle, county seat of King county and metropolis of the state, with a population (September, 1907) of 242,000, is one of the most rapidly growing cities in the west. During the past two years it has annexed a number of suburbs, including Ballard, Columbia City, Ravenna, South Park, South Seattle, Southeast Seattle, West Seattle, and others, increasing its area to seventy-eight square miles, fifty of which are land and twenty-eight water. Its railway terminals and factories stand largely on ground that has been made by filling in the tide flats with dirt from the hills cut down to make room for high

buildings and wide streets in the expanding business district. Hills which are almost mountains are being moved in Seattle, and the re-grade projects already accomplished, under way, and about to be undertaken, involve the handling of more dirt than any other modern enterprise aside from the Panama canal.

Rising from the shores of Elliott bay, on the west, the city covers numerous hills, embraces Lake Union and Green lake within its borders, and reaches on the east to Lake Washington, a beautiful body of fresh water twenty-two miles long and from one to three miles wide. To connect Lakes Washington and Union with Puget sound by means of a canal capable of floating the largest ships, King county has voted a bond issue of \$500,000, and the citizens are planning to raise an additional million dollars by levying a tax on a specially created assessment district authorized by the last session of the Legislature. The canal, which will give Seattle a fresh water harbor unexcelled, will be built in accordance with plans made by the government.

Piers for the handling of ocean and land traffic now line the front of Elliott bay. The commerce of the port has advanced with astonishing rapidity. The bulk of the Alaskan trade passes through Seattle. Several lines of steamships, including one of the largest freight cargo carriers in the world, ply regularly between Seattle and the Orient, and other parts of the world, particularly to the countries bordering on the Pacific. The Northern Pacific and Great Northern railways have vast terminal facilities in use, while the Union Pacific and the Chicago, Milwaukee & St. Paul, which have acquired holdings almost equally as large, are building to Seattle as rapidly as possible; the Burlington and the Canadian Pacific now reach the city by traffic arrangements with existing lines.

The business district of Seattle is substantially built in the manner of a progressive, modern city; the hills are covered with substantial homes and attractive cottages; the parks and boulevards are being made into a system of rare beauty and extent; and the scenery afforded by the combination of lakes, sound and mountains challenges the world for comparison. The glacial water of Cedar river and Cedar lake, storing supply sufficient for a city many times the present size of Seattle, is distributed to consumers through a municipal owned plant; the street lights, and electricity for sale to the consumer, are furnished from a plant belonging to the city and operated by the fall of this same Cedar river. Public buildings, prominent among which are the library and the new Federal building; schools and educational institutions, such as the high schools and the University of Washington; houses of worship, with the Catholic cathedral and the new First Presbyterian church as conspicuous edifices; good hotels, theaters and club houses are numerous.

The assessed valuation of Greater Seattle for 1907, is \$156,531,724. The street railway company, operating more than one hundred and fifty miles of lines within the city, carries daily (July, 1907) 244,838

passengers; it is possible to ride nearly fifteen miles for one five-cent fare. The people of Seattle are noted for their public spirit. In one day they subscribed \$650,000 for the preliminary financing of the Alaska-Yukon-Pacific exposition which will be held in 1909. They encourage local industry, as is well demonstrated each year on "Made-in-Seattle Day," when merchants and manufacturers display Seattle made wares and the public supports the idea by confining its purchases as far as possible to goods produced at home.

The city is rapidly becoming a manufacturing center. In 1907 it has close to \$28,000,000 invested in 1,500 plants employing 17,000 wage-earners, receiving \$15,000,000 in the course of the year, and turning out products valued at \$60,000,000. Because of its transportation facilities, its position as a distributing point for both domestic and foreign markets, its supply of fuel and cheap power, and its raw material for countless lines of industry, Seattle offers unsurpassed inducements for manufacturers seeking a new location or a new field. The chamber of commerce, C. B. Yandell, secretary, will supply information to the inquirer about Seattle, and will take up in detail the advantages offered for manufacturing enterprises.

GROWTH AND COMMERCIAL DEVELOPMENT OF SEATTLE.
AS SHOWN BY OFFICIAL STATISTICS.

YEAR.	1901.	1903.	1905.	1906.	1907.
Names in city directory...	47,142	61,504	75,628	81,747	96,620
School census.....	17,384	20,884	23,948	26,750	35,636
School attendance....	12,428	16,248	18,160	20,011	27,427
Telephones in use Dec. 31.	6,029	17,896	24,783	38,000	.....
Bank deposits.....	\$20,237,862	\$31,762,324	\$40,627,833	\$60,000,000	.....
Bank clearances.....	\$144,694,367	\$206,913,571	\$301,607,207	\$435,820,021	.....
Building permits, number	5,860	6,914	7,677	7,465	.....
Building permits, value...	\$4,569,728	\$6,496,781	\$6,684,784	\$11,920,438	.....
Post office receipts.....	\$228,437	\$389,024	\$440,249	\$555,729	.....
Custom house receipts....	\$307,246	\$578,673	\$507,760	\$1,250,000	.....
Wheat exports, bushels....	1,214,268	\$507,567	1,205,556	1,042,088	.....
Flour exports, barrels.....	474,848	1,181,999	1,094,763	1,489,763	.....
Cotton export, bales.....	87,622	35,636	84,124	67,550	.....
Foreign imports.....	\$5,080,110	\$8,345,632	\$4,041,023	\$13,738,299	.....
Foreign exports.....	\$9,613,159	\$9,789,084	\$29,088,948	\$21,349,298	.....
Deep sea tons (arriving)...	894,469	1,132,501	1,204,895	1,442,405	.....
Coal shipments, tons.....	470,269	484,186	423,615	461,324	.....
Lumber shipments, feet....	25,029,000	36,403,486	65,872,000	68,920,000	.....

* Seventy-six per cent. increase. No other city in America shows such a percentage of gain for 1906.

NOTE.—Bank deposits, Aug. 28, 1907, were \$69,135,429.72; clearings for first 9 months of 1907, were \$370,089,907.45.

Building permits for first 9 months of 1907, numbered 7,641, representing \$9,970,073. Cotton reports, fiscal year 1907—145,605 bales.

Georgetown is an incorporated city of about 4,000 inhabitants and is located entirely within the limits of the city of Seattle. It is reached by the Northern Pacific railway, the Columbia & Puget Sound railway, and the electric lines of the Seattle Electric company and the interurban line running between Seattle and Tacoma. Georgetown is an important industrial and manufacturing center. Chief among its industries are the car shops and power house of the Seattle Electric com-

pany, gas works, foundries, the largest brewery in the state, railroad machine shops and round houses, wood working and other factories. The town has a good city hall, a fine school system, churches, volunteer fire department of seventy-five men, gas, electric lighting and public water system, and its prosperity is due largely to its heavy monthly pay roll. Georgetown is splendidly located for manufacturing purposes and offers many inducements in this particular which are well worth investigating by those interested. John Mueller is the mayor, John Beck is city clerk and F. B. Lippincott is secretary of the chamber of commerce.

Renton is a city of about 3,500 population, located at the foot of Lake Washington, a distance of about ten miles from the city of Seattle. It is reached by the Northern Pacific railway, the Columbia & Puget Sound railway and two electric roads giving connection with Seattle and Tacoma. Renton is an important industrial and manufacturing center. Two coal mines employing large crews of men are in active operation and there is also a car manufacturing plant, glassware factory, brick and terra cotta works and a factory for the manufacture of twine is soon to be constructed. The town is well supplied with schools, has a well organized fire department, electric lights and water system and a monthly pay roll running close to \$50,000. Renton is a pretty little town, delightfully located and in addition to its factory and mining interests is surrounded by a fine agricultural district, the products of which find a ready market in Seattle. J. Edward Jones is the mayor, A. W. Ticknor is the city clerk and Wm. Tonkin is the secretary of the commercial club.

Kent is an important town located in the heart of the White river valley about midway between Seattle and Tacoma. It is the commercial center of one of the finest agricultural and dairying sections in the state. The main line of the Northern Pacific railway passes through the town and the interurban electric line running between Seattle and Tacoma is within easy walking distance. The industries of Kent include milk condensing plants, saw mills, shingle mills and a large number of concerns engaged in commercial lines. Kent is a prosperous place, enjoying a big trade in agricultural and dairy products, lumber, shingles, etc. There are electric lighting and water systems, excellent schools, several churches and all the conveniences and comforts of an up-to-date town. A weekly paper, The Journal, is published.

Auburn is a city of about 1,000 inhabitants, located in the southern section of the county and on the line of the Northern Pacific railway and the interurban electric line between Seattle and Tacoma. It is in the center of a splendid dairying and gardening district and its chief industry is a large milk condensing factory. A brick and pottery works is also an important enterprise. There is a town hall costing \$4,000, several churches, good schools, free public library, electric lighting system and a water distributing plant is now being placed in

operation. A weekly newspaper is published. A. H. Meade is the mayor and I. B. Knickerbocker is the secretary of the chamber of commerce.

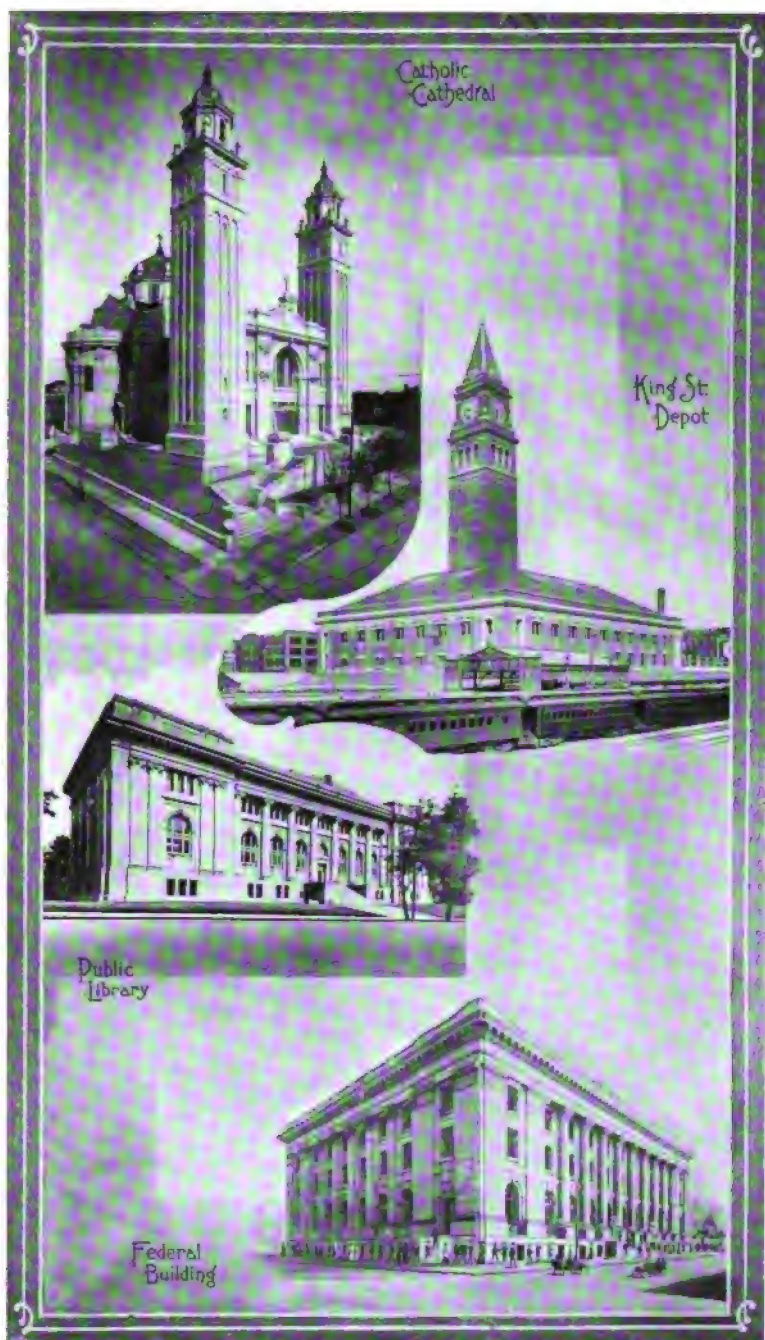
Issaquah is a town of about 750 population, on the Northern Pacific railway. The chief industries are a coal mine, shingle mills, saw mills, dairying and general farming. There are good openings for a brick kiln, milk condensing factory, and wood working plant. There are three churches, good public school system, electric lights and water plant and a number of mercantile establishments. The town lies in one of the most fertile valleys of the state and offers many opportunities to industrious newcomers. Two weekly papers are published. Dr. W. E. Gibson is the mayor, Frank Day is the town clerk and C. G. Garretson is secretary of the local commercial club.

Kirkland is a town of about 600 inhabitants, located on the east shore of Lake Washington and on the line of the Northern Pacific railway. The town is beautifully located opposite the city of Seattle with which in addition to the railroad it is connected by ferry. It offers a splendid site for suburban homes for those engaged in business in the city and also has several important local industries including a woolen factory and shingle mill. It is well supplied with churches and schools and is the objective point of many people who desire to combine the comforts of urban life with the pleasures of a rural home. R. H. Collins is the mayor. A. T. Churchill is the town clerk, and Wm. S. Stevens is secretary of the local commercial club.

Kennydale is a village of about 200 people located on the shore of Lake Washington three miles from the town of Renton. The first settlement was made about three years ago and the place has enjoyed a steady growth ever since. Kennydale has steamboat connection with Seattle and also has access to the Columbia and Puget Sound railway and to the Northern Pacific belt line. There are several logging and shingle mills in the vicinity and a number of people are engaged in fruit raising and market gardening. Hannah Arey is the postmistress.

Vashon, a town of 400 people, is located on an island of the same name lying midway between Seattle and Tacoma. Regular steamer lines connect the village with both cities. Vashon is well supplied with churches and school facilities. It is surrounded by a fruit growing district, and having a splendid market on both sides offers peculiar inducements to those who may wish to engage in that industry. One paper is published, the Vashon Weekly News. S. J. Steffenson is postmaster.

Baring is a village located on the line of the Great Northern railway, in the foothills of the Cascade mountains and near the Snohomish county boundary line. There are large deposits of building rock in the vicinity and quarrying and the manufacture of shingles are the principal industries. Gold and copper have been found in the mountains. There is considerable valley land in the district, suitable to



A Group of Seattle's Public Buildings.



Two Views of
Seattle
Public Market.



Where Producer and Consumer Meet.

general farming and held at reasonable prices. W. T. Harper is the postmaster.

Bothell is located at the head of Lake Washington and on the line of the Northern Pacific railway. The chief industries are lumbering, the manufacture of shingles and dairy farming. The north boundary line of Seattle is only eight miles distant and the city furnishes a market for all the produce raised. Logged-off lands suitable to truck gardening are to be had at \$50 to \$100 per acre. Dorothea K. Ericksen is the postmistress.

Thomas is located on the line of the Northern Pacific railway midway between Seattle and Tacoma. The chief industry of the surrounding district is dairying, there being twenty-five dairy farms in the immediate vicinity. Fruit growing and general farming are also carried on extensively. The people of the town offer a free site adjacent to the railroad to anyone who will establish a manufacturing enterprise. Helen Richardson is the postmistress.

Ravensdale is a coal mining town located on the line of the Columbia and Puget Sound railway. The population is about 1,000, practically all of who are engaged in the mines. There is a heavily timbered country surrounding the town. The mining company controls most of the industries and there is little encouragement for new enterprises. Mary B. Wiley is the postmistress.

Chatauqua is a beautiful spot located on Vashon island and admirably adapted for summer hotel purposes, and country homes. The surrounding district produces fruits, berries and vegetables in abundance and adequate transportation facilities with Seattle and Tacoma are afforded. There is a splendid opening for a new hotel. M. A. LeBallister is the postmaster.

Skykomish is located in the northeastern portion of the county and well up in the lower reaches of the Cascade mountains. It is a freight division point on the Great Northern railway and has important lumber and mining interests. There is a splendid timber growth extending up both sides of the valley in which the town is located and much of the land when cleared is suited to farming purposes. John Maloney is the postmaster.

Bryn Mawr is a pleasant little community of 200 people located at the south end of Lake Washington, a few miles from Seattle. It is largely a place of country homes but surrounding the village are numerous gardens which contribute to the produce supply of the city. The completion of the Lake Washington canal will make the water frontage of Bryn Mawr available for manufacturing purposes. Melissa B. Dorfinger is the postmistress.

Christopher is a village located on the line of the Northern Pacific railway and the Interurban electric line running from Seattle to Tacoma. It lies a few miles north of the Pierce county line. Agriculture, dairying and lumbering make up its chief industries and there

is abundant room for thrifty newcomers to secure a foothold in this vicinity. J. A. Shoff is the postmaster.

Redmond is a small village located on a branch line of the Northern Pacific railway a few miles northeast from Seattle. Lumbering and farming engage the attention of the people and there is abundant room for additional population to engage in these industries. Henry A. Templeton is the postmaster.

Preston is located on the line of the Northern Pacific railway and is a town of about 400 inhabitants. Logging and the manufacture of lumber and shingles are the principal industries. The surrounding district is rough and hilly but well adapted to stock raising. August Lovegreen is the postmaster.

Kangley is a small village located on a branch line of the Northern Pacific railway. It is surrounded by a heavily timbered country and lumbering and logging are the chief industries. Opportunities to engage in farming are offered to those who may desire to secure and clear the logged-off lands. John Lavender is the postmaster.

North Bend is a town of about 400 population and is located at the terminus of a branch line of the Northern Pacific railway. Logging camps and lumber mills furnish employment to most of the people, although there are several mines in process of development in the vicinity. Clarence E. Catching is the postmaster.

Black Diamond is a town of about 1,800 people located in the southern portion of the county, and on the line of the Columbia & Puget Sound railway. It is one of the important coal mining centers of the state and that industry furnishes the incentive of all the industries of the town. Chas. M. Kinnon is the postmaster.

Kenmore is a village located on the north shore of Lake Washington and on a branch line of the Northern Pacific railway. The population is about 100 and logging and milling are the chief industries of the vicinity. There is some good agricultural land in the surrounding district. W. C. McMaster is the postmaster.

Fall City is a village of about 200 people located on the North Bend branch of the Northern Pacific railway. It is in the center of a farming, logging and dairying community, and the opportunities for engaging in the last mentioned industry are particularly favorable. C. W. Bonell is the postmaster.

Monohan is a small community located on a branch line of the Northern Pacific railway. Logging and lumbering are the chief industries of the surrounding district. There is much logged-off land to be had at cheap prices, which when cleared of the stumps will be suitable for general farming. C. S. LaForge is the postmaster.

Pontiac is a small village located on the shore of Lake Washington and on a branch line of the Northern Pacific railway. There is a brick and tile factory here and the adjacent district is devoted to

small farming. There is a considerable body of standing timber in the district. E. F. Lee is the postmaster.

Black River is a small village located on the line of the Northern Pacific railway a few miles south of Seattle. It is surrounded by a fine dairying and farming district and is an important source of Seattle's produce supply. A shingle mill is also located here. W. E. Campbell is the postmaster.

Maple Valley is a small community located on the Columbia & Puget Sound railway, and also on the line of the Milwaukee railway now in course of construction. The surrounding district is composed largely of uplands and is devoted to farming, stock raising and lumbering. W. D. Gibbon is the postmaster.

Newcastle is a coal mining center having a population of about 750 people. The townsite belongs to the Pacific Coast company, operating the coal mines. Lumbering and ranching are industries of the adjacent district. Eli Manning is the postmaster.

Elliott is a small station on the line of the Columbia & Puget Sound railway. It is surrounded by a fine farming country and dairying and fruit growing are important industries. There is also much fine timber in the vicinity. Peter Madson is the postmaster.

Tolt is a village of about 200 people located in the northern part of the county and seven miles from a branch line of the Northern Pacific railway. The manufacture of shingles, dairying and general farming are the chief industries. E. B. Cowles is the postmaster.

Barneston is a small village located on a branch line of the Northern Pacific railway. It is surrounded by a lumbering and farming district. Albert E. Smith is the postmaster.

Eagle Gorge is a mill town located on the line of the Northern Pacific railway. The surrounding country is mountainous and has valuable timber and mineral resources. Ida J. Young is the postmistress.

KITSAP COUNTY.

Kitsap county is a triangular shaped peninsula, its eastern and western borders being formed by the waters of Puget Sound and Hoods canal, respectively. Portions of Mason and Pierce counties bound it on the south. Its water frontage is extensive and its bays and inlets afford numerous locations for safe anchorage. The area of the county is 392 square miles.

Resources and Industries.

The greatest resource of the county is its timber, and at the present time some of the greatest lumber mills in the world are located within its borders. It is estimated that there are upwards of two hundred thousand acres of standing timber in the county which will produce eleven billion feet of lumber. There are ten saw mills having a daily capacity of six hundred thousand feet and a number of shingle mills

whose capacity runs well toward a million pieces daily. Ships load at the Kitsap county mills for the lumber markets of the world.

Oyster culture is an industry that is growing in importance and which offers many inducements to those who know how to make it a success.

Along the shore line of the county in various localities, where the timber has been removed, will be found numerous villages surrounded by well kept ranches, truck gardens and orchards. The proximity of the county to the markets of Seattle and Tacoma has tended to stimulate these industries, and Kitsap county produce is sought for in both cities. The soils of the county are chiefly gravel and shot clay on the uplands with alluvial deposits in the valleys. The higher lands make choice orchards and the valleys raise good crops of grass, vegetables and small fruits.

U. S. Navy Yard.

One of Uncle Sam's great navy yards is located on Port Orchard bay, and the big dry dock there is capable of receiving the largest war ships of the navy. The government is annually adding to the equipment and capacity of the yards, where large numbers of mechanics are constantly employed and which are the scene of great activity. The towns of Bremerton and Charleston are mainly supported by the business growing out of their near location to the navy yard.

Transportation.

There are no railroads in the county, but an excellent system of wagon roads has been built, and numerous steamers furnish quick transportation to the neighboring cities. There are many summer resorts and camping places along the shore line which are liberally patronized by city people during the summer months.

Schools.

There are 51 school districts in the county, 55 school houses and 91 teachers are employed. The amount disbursed for school purposes during 1906 was \$52,747, and the value of all school property is \$68,264. There were 2,585 school children enrolled last year. The assessed valuation of all property in the county is \$2,652,610.

Principal Towns and Villages.

Port Orchard, the county seat, is situated on the bay of the same name and about one mile from the government dry dock. The chief industries of the town comprise the manufacture of shingles, butter making, and a variety of mercantile establishments which supply the wants of a large tributary agricultural district. There is regular steamboat connection with Seattle, four trips being made each day. The town has an excellent water supply and offers important advantages to homeseekers. Its proximity to the dry dock is such that many citizens find employment there and at good wages. The county surrounding the town is well suited to dairying and general farming

and has the particular advantage of being close to the markets of Seattle. The town is well supplied with churches and there is a good school system maintained. F. D. Newberry is the mayor and John Ansom is the town clerk.

Bremerton is a town of about 2,000 people located near the United States dry dock and directly opposite the city of Seattle. It is the home of many of the government employees and is a prosperous little place. All branches of business are fairly represented and the town is well supplied with churches and schools. There is a volunteer fire department of 50 men, electric lighting and water systems, two newspapers and a number of manufacturing enterprises. There are nearly 1,000 wage earners in the town. T. J. Acton is the mayor, Paul Mehner is the city clerk and C. P. Kimball is secretary of the local chamber of commerce.

Port Blakely is an important milling and shipbuilding center, having a population of about 2,000. It is one of the largest lumber producing points in the country, ships coming from all parts of the world to load at its wharves. The town is located directly across Puget Sound from Seattle, and there is excellent steamer service between the two points. Henry T. Price is the postmaster.

Chico is located on an inlet of Puget Sound and is a shipping point for considerable quantities of fruits and farm produce. The nearby lands are well adapted to general farming and market gardening, while many of the people are engaged in poultry raising and dairying. There is also an abundance of excellent timber, and a saw mill would find an unusually good location at Chico. There is daily steamboat communication with Seattle. J. F. Dawson is the postmaster.

Tracyton is a village of about 100 people, located across the Sound from Seattle and distant from that city about 22 miles. Farming, poultry raising and lumbering are the chief industries of the nearby district. Transportation facilities are excellent, steamers bringing the farmers' produce to market each morning, reaching Seattle at 9.30 a. m. Farm lands are to be had at prices ranging from \$20 to \$150 per acre, depending on location and character of soil. J. P. Riddell is the postmaster.

Keyport is a small village surrounded by a farming country and having steamboat connection with Seattle. The steamer service is good and the facilities for marketing produce are excellent. The tide-water lands adjacent to the village are well adapted to the cultivation of oysters and there are splendid opportunities offered for engaging in that industry. Alfred Petterson is the postmaster.

Port Gamble is an important milling center located near the entrance to Hoods canal. It is the starting point for lumber-laden vessels which sail to all the world's great ports. Fishing and agricultural pursuits are also carried on.

Paulsbo is a village of about 250 people, supported largely by the lumbering and logging industry, with numerous dairy and poultry ranches in the near vicinity. It has good steamer transportation facilities and enjoys a growing trade with Seattle. One newspaper, the "Kitsap County Herald," is published. E. J. Eliason is the postmaster.

Seabeck is located on the east shore of Hood canal and has steamboat connection with the Sound cities. Logging, fishing and farming are the chief industries. The soil is fair and the climate enjoyable. A. L. Hotchkiss is the postmaster.

Crystal Springs is a shipping point for a considerable farming district which finds a market for its products at Seattle. A number of green houses are conducted, and the early vegetables, flowers, etc., produced are in large demand. Lulu Y. Gazzam is the postmistress.

Port Madison, formerly an important milling center, is now given over largely to the accommodation of summer visitors and tourists. It is beautifully located for the latter purpose, and owing to its easy accessibility to Seattle is becoming more popular each year. T. Melish is the postmaster.

Colby is a summer resort and shipping point located on the shore of Puget Sound almost directly opposite the city of Seattle. There are three saw mills, a sash and door factory and fruit cannery tributary to the village. Several lines of steamboats make regular trips two or three times each day to Seattle and Tacoma. J. S. Grant is the postmaster.

Bangor is a small shipping point located on the Hood canal side of the county. There is a good farming country back of the village which is rapidly being developed. There is a fine body of timber in the vicinity and an opening is presented for a saw mill. A general store is also wanted at Bangor. Regular steamer communication is maintained with other Puget Sound points. J. H. Stevens is the postmaster.

Burby is a small village located about six miles from the steamboat landing at Gig Harbor. There is considerable bottom land in the vicinity which is exceedingly productive. The manufacture of shingles with fruit raising and general farming constitute the chief industries. W. H. Packer is the postmaster.

Olaia is located in the southern portion of the county opposite the shore of Vashon Island. A fertile farming district surrounds the town and good crops of potatoes, hay, garden truck and fruit are produced. Regular steamer service with Seattle and Tacoma is maintained. Chas. F. Nelson is the postmaster.

KITTITAS COUNTY.**Location.**

Kittitas county is situated in the geographical center of the state. Its area is about 2,400 square miles and its present population about 20,000. The valuation of the real and personal property within its borders, for purposes of taxation, is about \$7,000,000. The northern and western parts of the county are mountainous and for the most part covered with a dense growth of timber—consisting of pine, fir and tamarack, furnishing a field for extensive lumbering operations.

Mining.

Roslyn, with a population of 4,000 and Cle Elum with a population of 1,800, both located in the western part of the county, are the centers of a great coal mining industry, carried on by the Northwestern Improvement Company. There are employed about 2,000 men with a monthly payroll of over \$80,000. The annual output of these mines is about 2,000,000 tons.

Deposits of gold, both placer and quartz, copper, iron and cinnabar are to be found in this region. While these have not as yet been extensively worked, development of the properties has steadily progressed, and there is little doubt that substantial results will be shown in the not distant future.

Agriculture is carried on to a limited extent in this district, but because of the dense growth of timber progress along this line is and necessarily will be slow.

Scenery.

The scenery of this part of the county is fine beyond description; lofty mountains with summits perpetually covered with snow, deep gorges down which course swift streams of purest water, cascades innumerable and forest encircled lakes, teeming with fish, make this locality an ideal one for the sportsman and lover of nature in her grandest and most beautiful forms. The gems of the region, lakes Kachees, Kitchelos and Cle Elum, a trinity of beauty, are the sources of the Yakima river, the famous stream whose waters render fertile the otherwise desert plains of central Washington.

The Kittitas Valley.

The central portion of the county is made up entirely of the great Kittitas valley, the first considerable body of agricultural lands lying along the Northern Pacific railway east of the summit of the Cascades. The valley is oval in form and is surrounded on all sides by the foothills of the Cascades, save where the Yakima river enters and leaves it through deep, precipitous canyons.

The valley contains 250,000 acres of land, between 60,000 and 70,000 of which are under artificial irrigation. The climate is dry, the annual precipitation including both rain and melted snow, averaging less than ten inches. Rain and snow fall on an average of one day per week

throughout the year. Bright, sunny weather is invariably the rule throughout harvest time and the danger of damage to crops by wet weather is reduced to a minimum. The mean average temperature at Ellensburg is 48 degrees. The salubrity of the climate is shown by the fact that the death rate in 1904 was only a fraction above seven to the thousand. The dryness of the atmosphere may be wondered at when one remembers that the region just across the Cascades, and distant but seventy miles from Ellensburg, is noted for its heavy rainfalls. The contact of the moisture laden breezes from off the Pacific, with the cold summits of the lofty Cascades, results in the condensation of the vapors and their fall in the shape of rain or snow. The air currents then continue on eastward, as thoroughly dry as they had been wet. Hence the necessity for artificial irrigation in the Kittitas valley and in the lands further east. The valley lands are moistened by water taken from the channel of the Yakima river through a number of canals of considerable size and from the many creeks and brooks tributary to the river, through a multitude of small ditches. Most of the valley land is in meadow and Kittitas hay is famous all over the Pacific slope, the islands of the ocean and the Orient. Dairying is extensively carried on and Ellensburg butter is regarded as standard. The conditions of climate, water, pasture and feed are ideal for the business and many of the farmers have become wealthy in its prosecution.

Fruit Raising.

Fruits of all kinds grow to good size and are of fine color and flavor. Especially is this so of winter apples and they are, in addition, splendid keepers. The trees are uniform and healthy. The codlin moth has never invaded the valley and wormy apples are a rarity. Vegetables of all kinds, including potatoes, are grown successfully, the latter on a commercial scale. Sheep and cattle are extensively raised and both branches of the live stock industry have made no inconsiderable fortunes for those who have engaged in them with intelligence and perseverance.

Transportation.

The Northern Pacific railroad traverses the county, following the line of the Yakima river valley. All of the chief towns of the county are located on this railroad—Ellensburg, Roslyn, and Cle Elum. This being the main line of the railroad, splendid service is given to all the towns within reach of the line.

Good roads cross the valley in all directions and nearly every farm house has its mail delivered daily at the door. Telephone systems cover a large part of the valley, connecting with the central station and long distance wires at Ellensburg. Large and commodious farm houses abound, fitted up with all modern conveniences, including electric lights.



Lumber Mills at Port Gamble, Kitsap County.



Town of Arlington, Snohomish County.



Street Scene in Snohomish.

Principal Towns.

Ellensburg is the county seat, and is situated on a level plateau near the Yakima river and on the Northern Pacific railroad. It is a town of about 5,200 people. Having once suffered from a great fire, it is now substantially built of brick and stone. It has many beautiful homes, tree-shaded lawns, excellent public schools, and good church buildings. It has creameries, flour mills, saw mills, fine system of water works and electric lights, banks, breweries and three newspapers, "The Dawn," "Capital," and "Localizer." One of the state normal schools is located here. It has a large enrollment of students and is an important factor in the public educational system of the state. An immense amount of the products of the farms of the county comes into Ellensburg for shipment to the coast cities. Of these, grain, hay, live stock, butter and cream are the chief ones. Ellensburg is a division point of the railroad also, which assists in creating its business. The town is prosperous and has a bright future as opportunity exists for multiplying the population of the county many times.

Roslyn is an important coal mining town located in the western part of the county on the line of the Northern Pacific railway. The population is about 4,000, of whom 1,500 are employed in the coal mines. The monthly wages of the coal miners average about \$100,000. The town is lighted by electricity and water is supplied from a plant owned by the municipality. There are five churches, a weekly newspaper, and a variety of stores and office buildings. Roslyn is a thriving, prosperous town. A. Patrick is the mayor; Thos. Ray is the town clerk.

Cle Elum is one of the important towns in Kittitas county, and is situated on the Northern Pacific railroad and the Yakima river, in the foothills of the mountains. Its population is about eighteen hundred. A weekly paper, "The Echo," is published. The town has a bank, good stores, churches and schools, saw mill and coal mines, the last named being its principal industry. It is the distributing point for supplies for a wide district of mining industries on both sides of the railroad. The town has made considerable growth during late years and the prosperous character of the mining development in the vicinity is likely to make it a much more important place in the future.

Thorp is a village of about 300 inhabitants located on the line of the Northern Pacific railway and also will be reached by the Milwaukee road now in course of construction. Fruit, hay, lumber and dairy products are largely produced in the surrounding district. Sarah E. Gordon is the postmistress.

Galena is a village of slightly over 100 inhabitants. It is located well up toward the mountains and is the center of some mining ac-

tivity. Farming is also carried on to some extent. It is off the main lines of travel and has connection with the outside world by means of stages. Curtis Homan is the postmaster.

KLICKITAT COUNTY.

Klickitat county consists of a narrow strip of country extending about eighty miles along the Columbia river in the central section of the southern part of the state. A portion of what is now Benton county was formerly included within its borders. Yakima county lies to the north, Benton county to the east and Skamania county bounds it on the west.

With the exception of the west end of the county, which reaches up into the foothills of the Cascade mountains, it consists mainly of rolling plains well suited to range and grain growing purposes, and much of its area is already utilized. There is considerable timber in the western portion of the county which it is estimated by experts will produce not less than two and one half billion feet of sawed lumber. There are sixteen lumber mills and several shingle mills in the county, capable of turning out 288,000 feet of lumber and 120,000 shingles per day.

Climate.

There is quite a variation in climate between the mountainous region of the west and the lower plains of the eastern part, which is semi-arid in character, the soil becoming a sandy volcanic ash and the summers being very warm and dry. Nevertheless, upon the higher portions of the eastern plateau, wheat raising is successful without irrigation, the winters' snows and rains supplying enough moisture for this purpose, but not sufficient for the best results from some other crops. In this region, however, some experiments in driving wells for artesian water have been successful, and it is believed that in time much of this land will be made prolific in its production of all cereals, fruits and vegetables by water from irrigating wells.

Industries.

The leading industry of the county is the raising of sheep and cattle. The grasses which flourish in the uplands supply forage for large flocks and herds and the annual shipments from the county of beef, mutton and wool are constantly increasing. Wheat growing is receiving greater attention and considerable crops of rye, oats and barley are also raised. For the season of 1907 it is estimated that 75,000 acres of land were placed in wheat and the county's contribution to the wheat crop of the state amounted to 1,125,000 bushels. In the southwestern portion of the county much attention is being paid to fruit raising and particularly to strawberries and other small fruits which ripen on the southern slopes some time in advance of the Sound districts. Along the Columbia river such fruits as grapes, apricots,

and plums yield very fine results. This district bids fair to become an important vineyard country.

Transportation.

Steamers plying on the Columbia river are important agencies in transporting the products of the county, and a railroad connecting Goldendale, the county seat, with river ports is also in operation. The new North Bank road, owned jointly by the Northern Pacific and Great Northern railroads will traverse the county for its full length and will add greatly to its transportation advantages.

Klickitat county is not thickly settled and it offers many attractive opportunities to newcomers. The soil is productive and easily tilled, the climate is enjoyable, lands are to be had at reasonable prices and the coming of new railroads means the ushering in of a new period of growth and development.

Principal Towns..

Goldendale, the county seat, is a city of about 1,200 people, located near the center of the county. A branch line of the Northern Pacific reaches the town, connecting it with Lyle, on the Columbia river. The chief industries are flour mills, lumber and planing mills, brick yards and commercial concerns engaged in supplying the wants of the surrounding agricultural district. There are five churches, good schools, a paid fire department, electric lighting plant and gravity water system. Two weekly papers are published. Allen Bonebrake is the mayor and J. R. Putman is city clerk.

Columbus is a village of about 150 inhabitants, located on the line of the Portland & Seattle railway, and is likely to become an important railroad point. It is so located as to be a natural shipping station for the products of the Klickitat valley. Fruit growing and general farming form the chief industries of the surrounding country. The district is noted for the healthfulness and mildness of its climate. B. T. Stark is the postmaster.

Bickleton is located in the northeastern portion of the county in the center of a fine grain growing country. It is as yet remote from transportation, but is nevertheless a growing community. There are churches, schools, a bank, good hotel, flour mill and a number of mercantile establishments. There are openings for a brick yard, machine shop and cabinet maker. One paper, the "News," is published. Good lands are to be had at low prices. W. T. Mitty is the postmaster.

Centerville is located on the line of the Columbia River & Northern railway a few miles south of Goldendale, the county seat. It is in the center of a grain growing and stock raising district and has a growing trade based on those industries. The people believe there are openings for a drug store, newspaper and grist mill. A physician is also wanted. F. H. Vurrk is the postmaster.

Glenwood is a village located near the north county boundary and surrounded by a fine grazing and timber country. General farming is also carried on to some extent. The district is rich in natural resources and requires only transportation facilities to enjoy a rapid, prosperous growth. Fine fishing and hunting and beautiful scenery are added attractions offered. Joseph Parrott is the postmaster.

Bristol is a village of about 75 people, and as yet depending upon stages for transportation facilities. It is surrounded by a splendid fruit growing district that is particularly adapted to the production of apples. Geo. W. Caskey is the postmaster.

LEWIS COUNTY.

Area and Transportation Facilities.

Area, 2,593 square miles; estimated population, 38,000; school census June, 1907, 7,778 children. In the western part the main line of the Northern Pacific railroad from Portland to Tacoma and Seattle serves the following cities and towns: Chehalis, Centralia, Napavine, Winlock, Little Falls, Evaline. The South Bend branch of the Northern Pacific, which leaves the main line at Chehalis, serves the following lively saw mill towns: Littell, Adna, Meskill, Dryad, Doty, Pe Ell, McCormick. The Gray's Harbor branch of the Northern Pacific leaves the main line at Centralia. Daily, except Sunday, stage and mail service is maintained from Chehalis to Sulphur Springs, 75 miles eastward, and all intervening postoffices, also from Winlock to Toledo. In eastern Lewis county 20 miles of the Tacoma Eastern railroad terminates at Glenovon.

Lewis county was the first organized in Washington, dating back to July, 1845. Its width north and south is 26 miles and its length east and west almost 100 miles. Assessed acreage, 811,423.50. Total acreage of improved lands, 32,732. Standing timber, 8,586,262,000 feet. Railroad trackage, 76 miles, 26 miles being Northern Pacific main line, 30 miles branch lines.

Its Fertile Valleys.

The Chehalis river has its source in the foothills of the Coast Range in southwestern Lewis county. It flows in a northeasterly direction to the city of Chehalis, where it has its confluence with its largest tributary, the Newaukum river. Thence the Chehalis river flows in a northwesterly direction into the Pacific ocean through Gray's Harbor. The Chehalis valley is from one to four miles in width.

The Cowlitz river has its source in the eternal snows of Mt. Rainier and Mt. St. Helens, in eastern Lewis county. The general course of the stream is westerly until the central western part of Lewis county is reached, when the river's course is to the south and west. It empties into the Columbia river, which flows directly to the ocean.

The Cowlitz river also has numerous tributaries. These and the various tributaries of the Chehalis river make many fertile valleys

capable of supporting a much greater population than is at present located therein.

Soil.

The soil is adapted to the raising of wheat, oats, barley, hay, hops, flax, potatoes and vegetables of every known variety, and with the advantages of fertile land and copious rainfall, immense crops can be and are being raised with less labor than needs to be expended on small crops in many other localities. Fruit of every known variety of the Temperate zone grows here in abundance.

Thousands of acres of land are under cultivation in Lewis county. Annually Lewis county farms turn off many thousands of dollars' worth of grain, hay, peas, potatoes, hops, and other farm products. Stock raising and dairying are associate industries that are very profitable.

Over \$100,000 is invested in high bred draft stallions, and the coach and other breeds are also well represented.

Ideal Conditions for Dairying.

The very mild climate of western Washington; the length of the season in which cows may live on pasture; the luxuriant growth of clover, timothy, alfalfa, and all root crops; the numerous streams of water flowing down from the mountains, all combine to make Lewis county the natural home of the dairy cow. Creamery butter manufactured here will compare favorably with the butter manufactured in the older eastern states. The rivalry existing between creameries has been productive of much good in raising the quality of butter to its present high standard.

A great impetus to the milk business as such is the milk condensing plant of the Pacific Coast Condensed Milk Company, located at Chehalis. This factory has ample facilities for handling 200,000 pounds of milk daily. Prices for milk range from \$1.20 to \$1.65 per hundred pounds for 4 per cent milk, on a butter fat basis. At present 100 people are employed, the monthly payroll for labor being \$8,500.

Great Natural Resources.

Lewis county has two very great natural resources, timber and coal. The estimate of her standing timber is eight and a half billion feet, the county ranking fourth in the state.

There are fifty saw mills and shingle mills in operation in the county, the total annual lumber cut aggregating close to four hundred million feet and 200,000,000 shingles.

Among the above are to be found many saw mills that are as well equipped as money and brains can equip a plant. No better saw mills are to be found in the Northwest than some of those now cutting lumber in Lewis county.

Development of the coal fields in Lewis county is in its infancy. From every portion of the county come reports of the discovery of coal. This coal varies in quality from lignite to anthracite, which has been found in the eastern portion, near Cowlitz pass. A few years ago the navy department of our national government conducted a series of tests to determine the relative merit of samples from the various mines of the state. The investigation was to determine whether or not there was coal in Washington that would answer for steaming purposes in the United States navy. No coal submitted was found to answer all the requirements of the department, yet it stands to the credit of Lewis county that coal from a mine near Morton, forty miles east of Chehalis, gave the most satisfactory test of any sample submitted from any mine in the state.

At Cinebar, twenty-seven miles east of Chehalis, thousands of dollars have been spent in developing a coal mine that assays in quality within 12½ per cent of the famous Cardiff coal, the standard coal of the world, in the amount of heat generated by a given quantity. Cinebar and other Lewis county coals coke well, and are valuable for welding purposes. The Cinebar vein is bituminous, and from three to twelve feet in thickness.

Near Sulphur Springs, in the extreme eastern part of the county, and near Cowlitz pass, in the Cascades, very rich veins of anthracite coal have been found. Lignite coal is being daily mined for the market at Chehalis, in the heart of the city, in Salzer valley, northeast of Chehalis five miles, and near Littell, on the Chehalis & South Bend branch, four miles west of Chehalis. At Kopiah, in the Hanaford valley, many cars are mined monthly. The Union Pacific is now building a branch line of six miles to develop 7,000 acres of coal lands which it owns in the same valley. Other valuable coal properties on Coal creek, within three miles of Chehalis, are being opened for development by the building of the logging railroad from Brown Bros.' sawmill at Chehalis. There is a splendid investment in this particular field now.

Cheap fuel means cheap power, and cheap power means manufacturing industries, and Chehalis and Lewis county will reap a great benefit from the hidden wealth of coal that is to be developed in future years.

Schools and Churches.

Lewis county has unsurpassed school facilities. The school census of June, '07, showed 7,778 children of school age in the county. There are 125 school districts and 250 teachers are employed. Chehalis and Centralia each maintain creditable high schools, with four-year courses, both being on the accredited list of the University of Washington.

To the religious devotee, Lewis county offers churches of almost every known denomination, and in the cities will be found many prominent and costly church edifices, while in the country, side by side with the little red school house, will be found the house of worship.

Railroad Possibilities.

The Oregon & Washington, the Puget Sound extension of the Union Pacific, has most of its right-of-way secured through Lewis county, paralleling the Northern Pacific system and giving both Chehalis and Centralia early promise of a second transcontinental line.

Eastern Lewis county has promise of railroad transportation at an early date also. The Tacoma Eastern already extends to near Morton. The Union Pacific and Northern Pacific have surveys from Chehalis to the Cascade mountains and the North Coast's projected line and that of the Milwaukee would indicate that the transportation companies look with covetous eye on that great undeveloped section of Lewis county—so vastly rich in agricultural, timber, coal and other mineral resources.

Workers Are Wanted.

The industrious laborer will find immediate and steady employment in any of the towns of Lewis county. Wages are high and cost of living reasonable. Hundreds of laboring men and their families can secure work, as there is a great shortage of help in every line, so rapid is the development going on.

Principal Towns.

Chehalis is the county seat of the county, and one of the leading inland cities of Southwestern Washington. It is located midway between Portland and Seattle, being ninety miles from each. It is on the main line of the Northern Pacific railway, and thus has the benefit of the unexcelled passenger service between Portland and the cities of Puget Sound. Every one of the many Seattle and Tacoma passenger trains to and from Portland make regular stops at Chehalis, the city being sufficiently large and important to secure this service. Distances, Chehalis to Seattle and Portland, 91 miles; Tacoma 55 miles.

From Chehalis to South Bend the Northern Pacific has a branch railroad, a great bulk of the business of which is transacted at Chehalis.

Chehalis is today a thriving city of 5,000 people. It is growing at a rapid rate. Bids have been called for paving a portion of the principal business streets with brick, a \$35,000 job. Other street improvements under way will aggregate another \$80,000. The city already has miles of planked and macadamized streets. The city is lighted with electricity and has six miles of sanitary sewer system.

Chehalis is the trading center of one of the most completely developed agricultural sections of Western Washington, insuring a stability to the town at all times. It is the principal banking and business center of Lewis county. Chehalis has a number of manufacturing plants in successful operation.

Chehalis has two excellent weekly newspapers, the Bee-Nugget, founded in 1883, and the Advocate, founded in 1894. Sample copies sent on application. A strong commercial organization, the Citizens'

club, maintains permanent headquarters and is ever on the alert in the interest of the town.

Anyone desiring more detailed information regarding opportunities for engaging in dairying, breeding of draft horses, general farming, the poultry business, fruit growing, etc., or any manufacturer seeking a new location is invited to address the secretary of the Citizens' club.

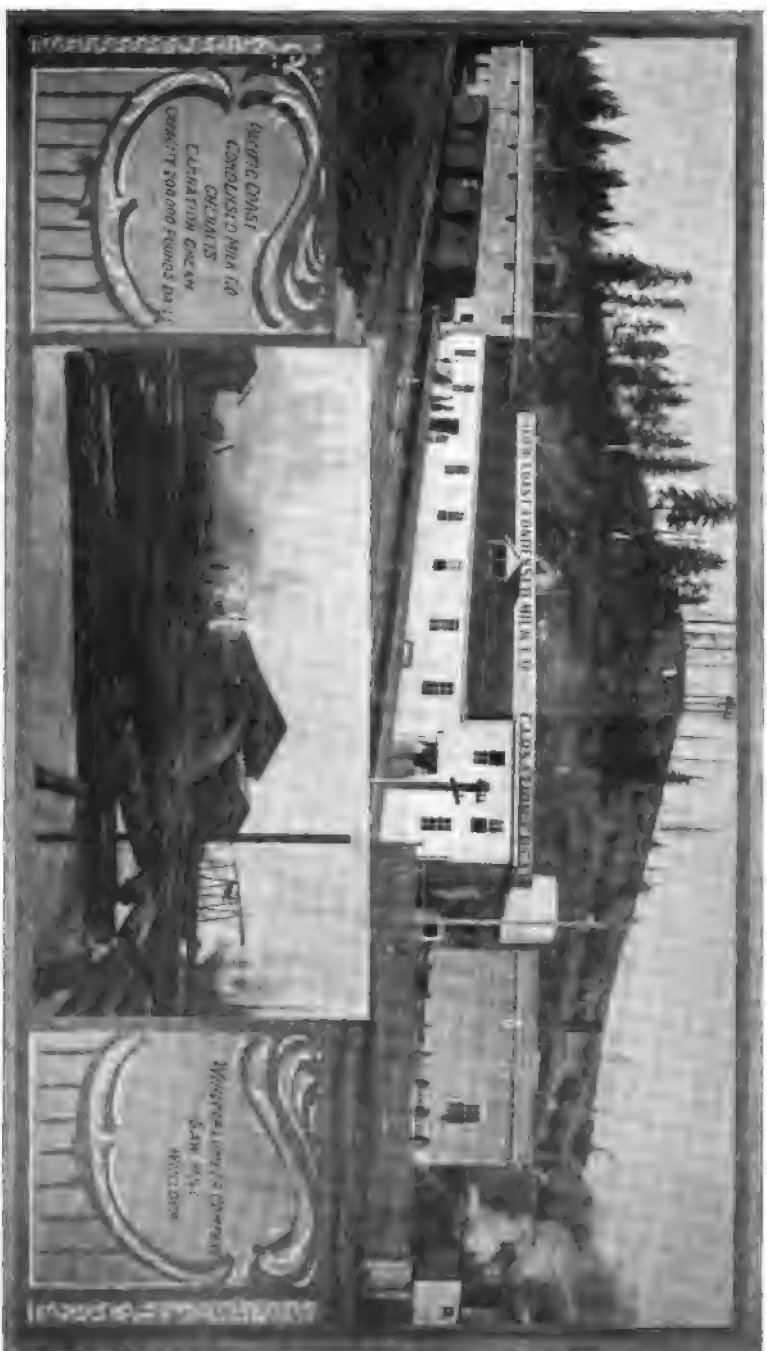
Centralia is a city of about 6,000 inhabitants, located at the junction of the Portland and Grays Harbor branches of the Northern Pacific railway. The townsite covers two sections of land. Lumber mills, shingle mills, sash and door factories and various wood working establishments make up the chief industries. There is a city hall costing \$5,000, ten churches of various denominations, a splendid school system, volunteer fire department of forty men, two weekly newspapers, an excellent water system giving cheap household rates and all the varied commercial enterprises that go to make up a bustling western town. Frank H. Miller is the mayor, W. I. Bennett is the city clerk.

Winlock is a town of about 1,200 people, located on the line of the Northern Pacific railway in the southern section of the county. It is surrounded by a lumbering, dairying and farming country. There is a large amount of logged-off land in the vicinity that can be bought at \$6 to \$12 per acre. This land when cleared up makes good hay and pasture land. There are five churches, good schools, electric lighting plant and fine water in abundance. There are 300 wage earners in the town and a monthly wage roll of \$15,000. C. J. Harkins is the mayor, C. E. Leonard is the town clerk and also secretary of the local commercial body.

Toledo is a town of about 500 people, located on the Cowlitz river a few miles east of the Northern Pacific railway. Surrounding the town is a fine lumbering, dairying and farming district of which Toledo is the commercial center. In the town is a large creamery, a furniture factory and other enterprises. There are openings for a sash and door factory, box factory and fruit cannery. New railroads now building are expected to reach Toledo and when this occurs the town will grow very rapidly. Grant Arnold is the mayor and G. M. Boyles is the town clerk.

PeEll is a town of about 1,000 inhabitants located on the South Bend branch of the Northern Pacific railway. Saw mills and kindred enterprises are the chief industries of the town, while there is a fine farming country adjacent. PeEll is also well equipped with commercial concerns. There are four churches, good schools, water system, hotels, etc. The monthly pay roll is estimated at \$10,000. August Mayer is the mayor and Henry Borgelt is the town clerk.

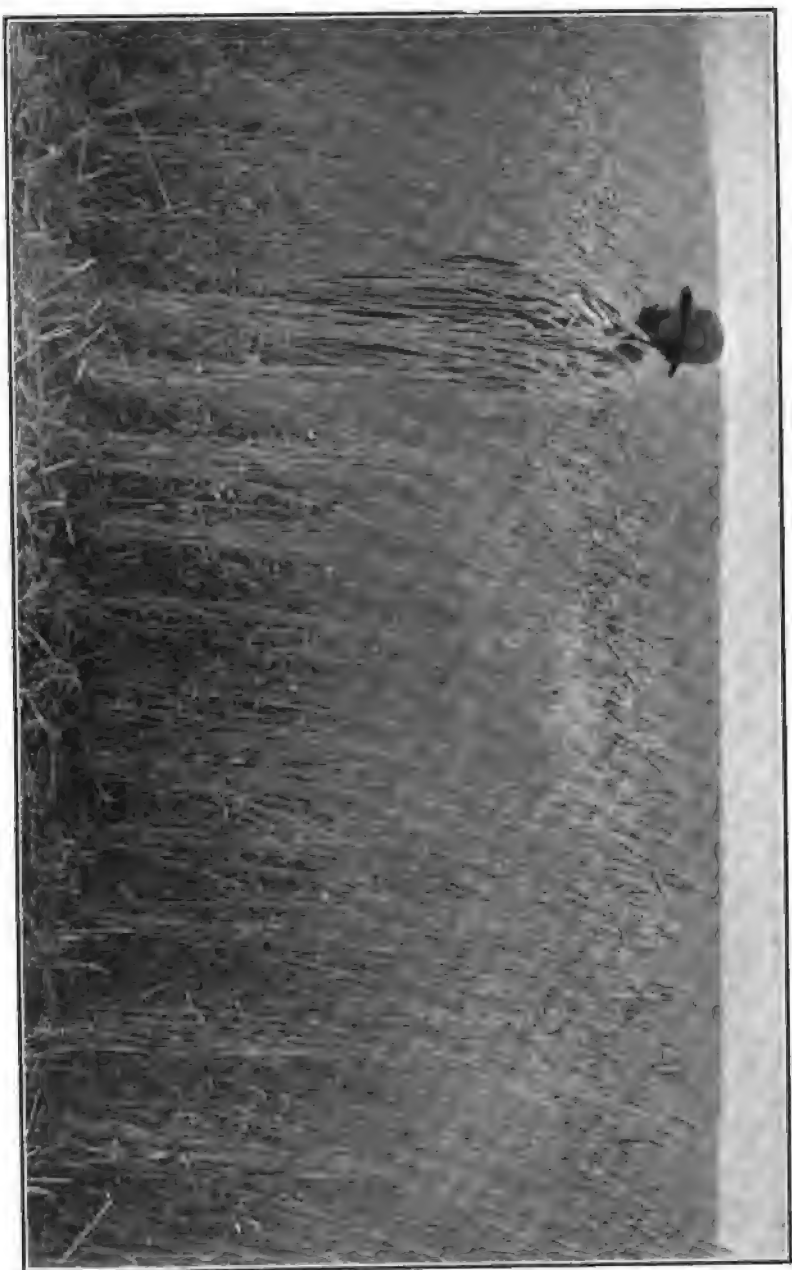
McCormick is a town of about 400 people located in the western part of the county and on the South Bend branch of the Northern Pacific railway. It is in the center of an important lumbering district and that industry together with farming engages the attention of most



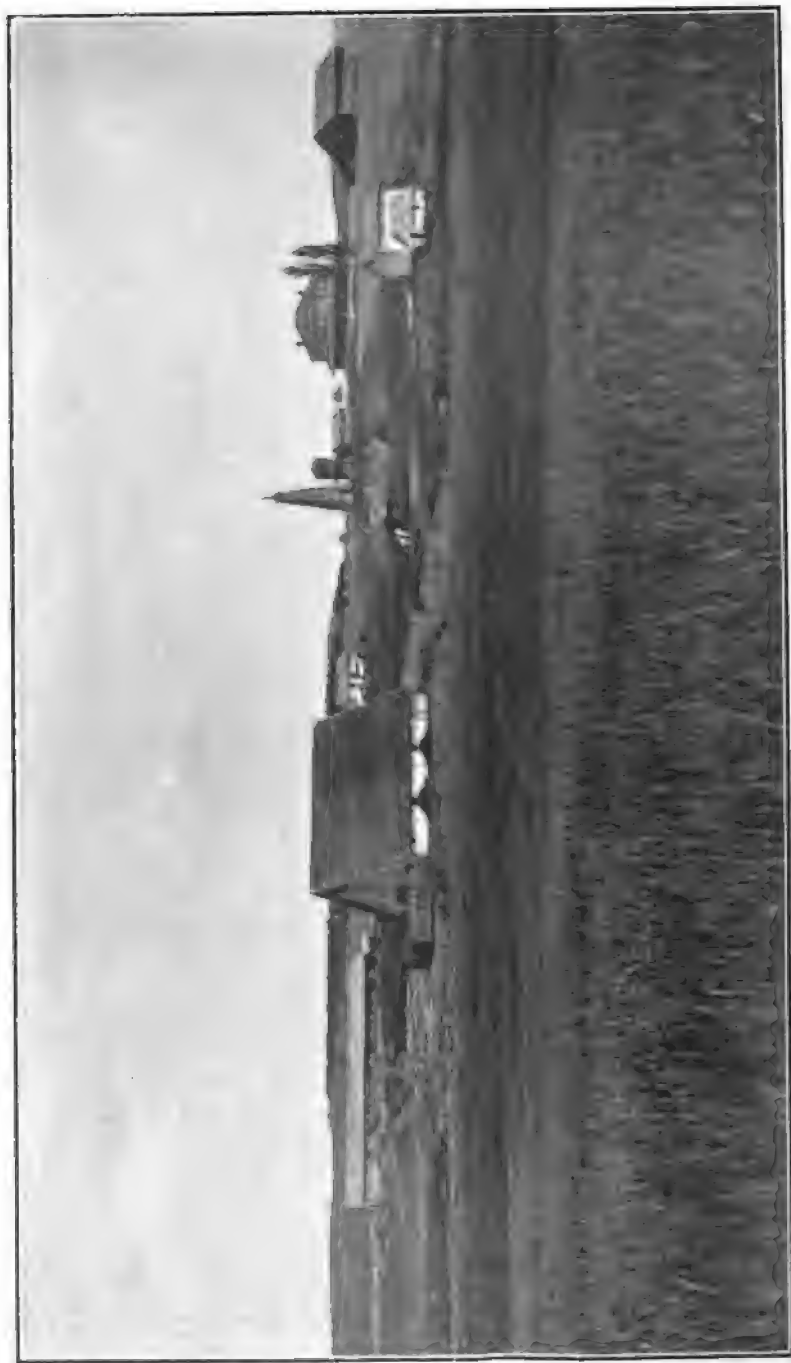
Manufacturing Enterprises, Cheshale.



Scenes in Western Washington.



Wheat Field Near Davenport, Lincoln County.



Farm Near Davenport, Lincoln County.

of the people. A demand for labor in the logging camps and lumber mills is reported. H. W. McCormick is the postmaster.

Littell is a village of about 350 people located on the line of the Northern Pacific railway, and a few miles from Chehalis, the county seat. The valley lands which surround the village are highly productive, being especially suited to the raising of hops. Dairying is also being conducted on a considerable scale and proving highly profitable. There are several large saw mills in the vicinity and a coal mine is in process of development. C. R. Littell is the postmaster.

Kosmos is a small village located in the southeast portion of the county not far from the line of the North Coast railway now in course of construction. It is in the center of a fine farming and stock raising country with plentiful timber available for all building purposes. At present a wagon road is the only available means of communication with the outside world. Chas. Hopkinson is the postmaster.

Little Falls is located in the southern portion of the county and on the line of the Northern Pacific railway. Logging, lumbering and the manufacture of sewer pipe and other clay products are the chief industries. The logged-off lands surrounding the town are rapidly being converted into farms, and dairying is becoming an important adjunct to farm work. There is an opening for a creamery and for a wood working plant. J. C. Cantwell is the postmaster.

Adna is located in the fertile Chehalis valley and on the line of the Northern Pacific railway. Lumbering and general farming are the principal industries. There are good schools, a church and several general stores in the village. Dairying is an important industry and there is a good opening for a creamery. A machine shop is also wanted. H. O. Fishback is the postmaster.

Dryad is located on the South Bend branch of the Northern Pacific railway and in the western part of the county. The population is about 400, mostly employed at lumbering and logging. There is excellent water power available for manufacturing purposes. Wm. W. Benson is the postmaster.

Doty is a lumbering center located in the western portion of the county and on the line of the Northern Pacific railway. The surrounding district is being cleared and is rapidly being transformed into a farming community. C. A. Doty is the postmaster.

Kopiah is a village located on the Eastern Railway & Lumber company's road. It is a coal mining and logging center having about 200 population. Stock raising is an important industry in the surrounding country. Geo. B. Wilson is the postmaster.

LINCOLN COUNTY

Lincoln county is located in the "Big Bend" country, lying east of Douglas county and west of Spokane county, while its somewhat crooked northern border is marked by the courses of the Columbia and Spokane rivers. Adams county lies directly to the south. The area of the county is about 2,300 square miles, the bulk of it consisting of wheat lands of great depth of soil and splendid fertility.

Transportation.

In respect to transportation facilities, Lincoln county is more highly favored than the majority of the counties lying each of the Cascade mountains.

The Washington Central, a branch line of the Northern Pacific running from Adrian in Douglas county to Cheney in Spokane county, traverses the whole length of the county in its northern part, affording an outlet for the immense annual wheat crop of that section.

The Great Northern enters the county near the center of its eastern boundary. It follows a general southwesterly course, reaching thirteen different townships before it leaves the county.

The main line of the Northern Pacific crosses the extreme southeastern corner of the county, furnishing transportation facilities for a highly productive section not reached by the other roads. There is also a short branch line of the Northern Pacific running from Davenport, the county seat, to the town of Dennys, near the eastern border of the county. Altogether the county has 170 miles of railroad within its borders. There are several stage lines in the county connecting the more remote settlements with the railway lines.

Topography.

The bulk of the county consists of the rolling prairie land characteristic of the great wheat belt of the state. There are some mineral lands in the northern part of the county and here and there will be found considerable stretches of timber. In its northern portion the county is well watered by the Columbia and Spokane rivers, while in the southwestern section and elsewhere numerous small creeks and lakes occur.

Resources and Industries.

The raising of wheat is naturally the great industry of the county, and in 1906 the yield was estimated at 5,000,000 bushels. This record was surpassed only by Whitman county, which produced a half million bushels more than Lincoln. For the present year, 1907, it is estimated that the acreage in wheat will reach 300,000 acres, with an average yield of twenty bushels to the acre. Oats and other cereals are also extensively grown, while hay is an important annual crop.

Along the valleys of the Columbia and Spokane rivers are splendid fruit lands. Orchard fruits of all kinds, including peaches, are successfully grown, while strawberries and others of the smaller fruits

yield abundantly. The soil in this section is a deep alluvial, capable of returning splendid results from ordinary care and attention.

Stock raising, including cattle, horses and hogs, is a growing industry in the county, and each year sees the farmers increasing the amount of their stock. Sheep raising, formerly carried on in considerable proportions, is at present of minor importance owing to the decrease in the amount of the available range lands. Compared with the other counties of the state, Lincoln as a stock raising county ranks as follows: Horses, second place; hogs, second place; cattle, sixth place.

The manufacture of flour from wheat grown in the county is rapidly becoming a leading industry. There are flour mills in all the larger towns, and in time a considerable portion of the wheat crop will be shipped in the form of the manufactured product.

Schools.

The county maintains a splendid school system, standing fourth place among the counties of the state in its number of school houses. For the maintenance of its schools more than \$100,000 is expended annually. In the urban communities, the schools are of particularly high grade, comparing favorably with those of the state's largest cities.

Per Capita Wealth.

In respect to amount of per capita wealth, both real and personal, Lincoln stands at the head of all the counties of the state. The realty holdings as reported for assessment purposes average \$1,163 and the personal property \$266.

The climate of Lincoln county is mild and healthful and the conditions of life are such as are to be expected in a prosperous agricultural district. It is essentially a county of well kept farms and pleasant homes and the opportunities presented for securing a share in the manifold advantages the county enjoys, have by no means been exhausted.

Principal Cities and Towns.

Davenport, the county seat, is a city of about 2,500 population. It is located in the northeast portion of the county on the line of the Central Washington railway, a branch of the Northern Pacific. Davenport is delightfully situated in the midst of a great agricultural section and is a city of pleasant homes, fine schools, numerous churches and commodious business buildings, constructed for the most part of brick. The farming interests about the city, extending for miles in every direction, are mainly responsible for the large and growing trade which Davenport enjoys. It is also the supply point for the Cedar Creek mining district. The town is lighted by electricity and water is furnished from a plant owned by the municipality. There is a volunteer fire brigade maintained, with a membership of sixty men. More than 1,150,000 bushels of wheat are annually shipped. The county court house was constructed at a cost of \$80,000. Davenport is developing along substantial lines and offers many opportunities for new enterprises.

including a power plant, brewery, fruit cannery, starch factory and brick yard. E. E. Lucas is the mayor, Lee Odgers is city clerk and Geo. M. Ryker secretary of the local commercial club.

Wilbur is a town of about 1,500 people, located on the Central Washington branch of the Northern Pacific railway. Wilbur is an important grain shipping point and one of the main industries of the town is a large flour mill. There are seven churches, free library, electric lighting and water systems, fine city park, new high school building, weekly newspaper and numerous commercial concerns. The town is prosperous and offers many inducements to newcomers. R. J. Reeves is the mayor and F. W. Maxwell is town clerk.

Odessa is a town of about 1,000 people, located on the main line of the Great Northern railway. It is surrounded by a great wheat growing district which is the source of the town's prosperity. There are six churches, good schools, fire department of fifteen men, water system and a variety of stores. A lighting plant is badly needed and there is a good chance for a brick kiln. Frank J. Cuth is the mayor and W. M. Nevins is the town clerk.

Almira, a town of 500 inhabitants, is located in the western portion of the county on the line of the Washington Central branch of the Northern Pacific railway. Wheat and stock raising are the chief industries of the surrounding country and there is an excellent opening at Almira for a flour and feed mill. An immense amount of wheat is annually marketed. There are three churches in the town, good public schools and a free library maintained in connection with the school. Julius C. Johnson is the mayor and R. J. Stephens is the town clerk.

Harrington is a town of about 1,200 people, located on the main line of the Great Northern railway. The town is well located and has a fine trade in addition to being an important manufacturing center. There are five churches, good school system, water supply, electric lights, etc. The city hall is a brick building costing \$9,000. A. G. Mitchum is the mayor and F. A. Hoes is town clerk.

Creston is a town of about 500 people located on the line of the Washington Central railway. The principal industries are lumber yards, flour mills and mercantile establishments engaged in supplying the trade of surrounding grain growing districts. There is a good opening for a hotel. F. A. Duncan is mayor and S. J. Bishop is town clerk.

Egypt is a small community located about sixteen miles north of the county seat and in the center of a grain growing and stock raising district. An electric railway is projected to give the town needed transportation facilities. Some of the big farms are being cut into smaller tracts for general farming purposes and fruit growing is engaging increased attention. There is undeveloped water power in the vicinity. W. G. Duncan is the postmaster.

Bluestem is a small village located on the line of the Great Northern railway. It is surrounded by a big wheat growing country and vast

quantities of that cereal are annually harvested and shipped. A flour mill, blacksmith shop and livery stable are enterprises needed in the town. Olie F. Mangis is the postmaster.

MASON COUNTY.

Mason county, having an area of about 900 square miles, occupies the southeastern portion of the Olympic peninsula and has an extensive shore line bordering on Puget Sound and along Hood canal. The northwestern part of the county is of a mountainous nature, while the whole area is largely covered with a dense growth of timber. This is the chief characteristic of the county, but there are several fertile valleys that are splendidly adapted to agricultural purposes and to fruit growing and stock raising.

Transportation.

The Elma branch of the Northern Pacific railway reaches the southern boundary of the county, but outside of that line the railroads thus far constructed are devoted to the hauling of logs. Surveys have been made, however, through the county for additional roads and in time the splendid timber resources of the county will require more adequate railroad transportation facilities.

The county is well favored with water transportation facilities, both through Hood canal and Puget sound. The latter body of water in its extreme southern portion divides into a number of narrow bays or inlets which, spreading out somewhat in fan shape, penetrate deeply into the wooded areas of Mason county. A regular steamer service is maintained between Shelton, the county seat, and Olympia, connecting with steamers for Seattle and Tacoma and with the trains of the Northern Pacific railway. There is also steamer connection between Seattle and Union City, the extreme southern point of Hood canal. This service affords an outlet for a considerable portion of the products of that section of the county. There is also a steamer running from the town of Alllyn to Tacoma.

Industries.

Logging is naturally the chief industry of the county. Millions of feet of logs are annually cut and marketed, a portion being consumed in the local mills but by far the larger part being shipped to mills in other counties. The standing timber of the county is estimated at about six and one-quarter billion feet, and the annual cut of logs runs about one hundred and fifty million feet. The logging camps are among the largest in the state and the annual wage rolls run into immense sums of money. There are about fifty miles of logging railroads in the county, which will indicate something of the proportions already reached by the logging industry.

The oyster industry is one of the important enterprises of the county, and gives employment to a large number of men and brings large revenues to the owners of the beds. The famous "Olympia

oysters" are produced in large quantities and reach their most perfect state in Mason county.

Farming and stock raising are proving profitable and bid fair to assume an important position among the industries of the county. The fertile valleys produce vast quantities of hay and the ranges throughout the county are good. Large bands of cattle roam fat and sleek through the summer and require but little feeding in winter. There is a good market for all the produce raised, and there are large areas of logged-off lands that may be had at very reasonable prices. The winters are mild and conducive of the raising of all kinds of stock, including angora goats, of which there are some good sized herds in the county. Small fruits, particularly strawberries, do well. In the eastern portion of the county there are well developed grape and berry farms and these fruits are becoming important as articles of export.

Schools.

The public schools rank well with those of other counties and the people take pride in maintaining them at a high standard. There are upwards of 1,000 pupils in the county and the various districts are well supplied with good school houses and are well equipped for effective educational work.

Hunting and Fishing.

As one of the younger counties of the state in point of development, Mason county offers many attractions to the hunter and fisherman. Deer and feathered game abound in season while the lakes and streams of the county are filled with the finest varieties of trout and other game fish. Lake Cushman, which is popular throughout the state as an ideal summer outing place, is noted for the unusually large size of its finny inhabitants.

Principal Towns.

Shelton, the county seat, is a town of about 1,000 inhabitants, and is the chief commercial and industrial center of the county. It has no railroad transportation facilities except such as are supplied by logging roads but is well equipped with steamer lines which give frequent connection with Olympia and other cities of Puget Sound. Logging, the manufacture of shingles, farming and the cultivation of oysters make up the principal industries of the town and of the surrounding district. There are openings in all these lines for industrious newcomers, but the establishment and operation of small shingle mills probably offer the best inducements. There are four churches in the town, an excellent school system, a volunteer fire department of forty men, several well stocked stores, one weekly newspaper, electric lighting plant and gravity water system, the latter owned by the municipality. Shelton is the distributing center for a logging district which employs 2,000 men with a pay roll aggregating \$120,000 per month. A new town hall is soon to be constructed. F. T. Riley is the mayor, P. C. Mathewson

is the city clerk and G. C. Angle is secretary of the local chamber of commerce.

Lake Cushman is a small village located on the shore of the lake of the same name. It is reached by stage from Hoodspout where steamer connection for Seattle may be made; also by wagon road from Shelton. Lake Cushman is famous for its fishing as well as for its scenic beauties and the principal attraction of the village is for summer visitors. Excellent hotels are conducted for the accommodation of guests. W. T. Putman is the postmaster.

Allyn, a village of about 100 population, is located at the head of navigation on Casey's inlet. It has valuable oyster lands immediately adjacent and is the center of a considerable logging industry. Two new logging railroads are to be built during the present year and a large saw mill is also projected. There is a wide area of good fruit and farming lands immediately tributary to the town and the prices of lands are still reasonable. Allyn has several stores, hotels, good schools, churches, etc. J. G. P. Eberhart is the postmaster.

Arcadia is a small shipping point located on the shore line of Puget sound. The country adjacent is nearly all heavily timbered but in the cleared sections farming and stock raising are carried on with excellent results. There is regular steamer communication with other points. F. W. Edgbert is the postmaster.

Detroit is located on an inlet of Puget sound in the eastern part of the county. The logged-off lands near the village produce the finest of fruits, grapes being a crop of which the growers are particularly proud. Steamboats afford adequate transportation facilities to the Sound markets. Thos. W. Malaney is the postmaster.

Matlock is a logging center, surrounded by a fine timbered country. A logging railroad connects it with the county seat. On nearby logged-off lands, farming is carried on to some extent. Carl Jacobson is the postmaster.

OKANOGAN COUNTY.

Okanogan county, one of the largest in point of area and one of the youngest in respect to development, lies in the northern tier of counties midway between the eastern and western boundaries. The area of the county is about 4,500 square miles and the population now numbers in the neighborhood of 13,000.

Natural Resources and Climate.

Notwithstanding the fact that the county is endowed with an abundance of valuable natural resources and a delightful climate, its development has been slow, owing to the lack of transportation facilities. The surface of the county, to a large extent is of a rolling character, mountainous in places but with numerous fertile and highly productive

valleys which in time will provide comfortable homes for a large population. In the Cascade mountains which form the western boundary of the county, there is valuable mineral wealth and the same is true of the northeast section. Gold, silver and copper have been found, while iron ore of commercial value is a more recent discovery.

The slopes and foothills of the mountains are covered with a heavy forest growth while the rolling hills afford a splendid range for cattle. The opportunities offered in this latter connection are now being realized and rapidly improved. In the northeastern portion of the county is a splendid grazing district which gives promise of becoming an important contributor to the beef and mutton supply of the state.

Industries.

Lumbering, fruit growing, stock raising, dairying and mining are the principal industries. Fruit raised in Okanogan county is rapidly achieving a high reputation both for size and quality. Much fruit is raised without irrigation, but where artificial means of supplying moisture are available the results are all that could be desired. Along the banks of the Okanogan river, from Brewster north, there are numerous fruit ranches, taking water directly from the river for irrigation purposes.

The comparatively high altitude of the county has been a favorable factor in the fruit industry, the late frosts doing less damage than in the valley fruit lands in other portions of the state.

Transportation.

As indicated above, the lack of transportation facilities has proven a decided hindrance to the development of the county. Steamers plying on the Okanogan and Columbia rivers have furnished the outlet for the products of the district thus far, and the farmers living in the interior sections depend upon wagon roads to reach the steamboat landings.

At the present time, however, the Great Northern railway has in contemplation a branch line running north from Wenatchee to the Canadian border and ultimately finding a connection with the Spokane Falls & Northern. This line when completed will give the producers of Okanogan county access to the markets both of eastern and western Washington. Several branches of this railroad are also projected, notably one to run from Pateros up the valley of the Methow river.

Irrigation.

The United States reclamation service is now placing under irrigation a large section known as Pogue prairie, consisting of about 10,000 acres of land. This land possesses a deep volcanic ash soil, and under the quickening influence of an adequate and steady water supply, will give remarkable results. Individual holdings under this irrigation system are limited to forty acres, but most men, unless they desire to



Headwaters of the Entiat River, a Tributary of the Columbia.



Sheep Raising in the Okanogan Country.

employ considerable help, will find plenty to do and will be able to earn a splendid living for their families on one-fourth of that amount of land.

There are other irrigation projects under way in the county which will have an important bearing upon its future growth.

Colville Reservation.

Another important influence that will contribute to the development of the county, is the decision of the federal government to open the south half of the Colville Indian reservation to settlement. This large and splendidly endowed district lies north of the Columbia river and includes within its borders some of the best lands in the state.

The work of surveying the district is now in progress and it is believed that all the preliminaries will be completed this year.

It will thus be seen that Okanogan county with the advent of railroad transportation, the development of big irrigation projects and the opening of the Indian lands to settlement is now in a position to advance very rapidly on the highway of prosperity.

The Methow Valley.

In the Methow valley there are still a number of homestead locations, open to settlement, each containing from forty to sixty acres of fine land. As a rule these lands are sub-irrigated or are susceptible of irrigation from springs rising in the nearby hills. It is estimated that there is available land in the valley capable of providing a comfortable living for 1,000 additional families. At present there are about 500 homes in the district.

The lands are good for general farming, some being more suitable for one kind of a crop and some for another, varying with the climate as one ascends from 780 feet altitude at the mouth of the Methow to 1,800 feet about Winthrop or to 2,500 feet for higher points in the foothills. The valley broadens to its widest and most fertile fields at Winthrop which is forty-three miles from Pateros. For ten or twelve miles around Winthrop may be found good agricultural lands and there is also much good land inside the federal forest reserve.

Crops vary from peaches and early strawberries at Pateros to the hardier apples and similar fruits at Winthrop. Near the latter point one company has an orchard of 2,000 apple trees under cultivation. Butter, alfalfa hay, corn and potatoes are also staple products in the valley. Beef cattle have been a large source of income to the farmers in the past but this industry is now falling behind others.

There is considerable mining in the district and there is a bright outlook for several mines now being developed. This industry, however, will not reach large proportions until better transportation facilities are provided. At present, communication is maintained by a wagon road leading to the steamboat landing at Pateros. The state is rapidly improving this road and in time it will become a splendid high-

way. It is believed that a branch railroad will be built up the valley from Pateros within a few years.

The climate is enjoyable in every way; the mountainous character of the valley makes it in places very beautiful, and it offers many advantages for a permanent home.

Principal Towns and Villages.

Conconully, the county seat, is a town of about 200 inhabitants, which will be rapidly increased when adequate transportation facilities have been provided. It is located about midway between Brewster and Oroville, and has stage connection with both. Farming, stock raising and mining are the chief industries of the locality. Conconully is within one mile of the dam which the federal government is to construct for the purpose of irrigating the district. Samuel T. Nelson is the postmaster.

Okanogan, formerly known as Pogue, is located on the Okanogan river some distance above the town of Brewster. During the summer months it has direct steamer connection with Wenatchee. Communication is maintained the balance of the year by stage and freight teams. The government irrigation project on Pogue flat covers all the land surrounding the town, and in anticipation of that great improvement, values have already materially appreciated. Fruit growing, stock raising and dairying are the chief industries of the locality. B. H. Richards is the postmaster.

Brewster is a town of something over 200 inhabitants and is located near the junction of the Columbia and Okanogan rivers. It is an important fruit shipping point and enjoys excellent transportation facilities, having daily steamer connection with Wenatchee. It is also on the line of the proposed branch of the Great Northern railway running up through Okanogan county. There is a large amount of wheat produced in the vicinity and the people believe an opening is presented for a flour mill. One newspaper, the Herald, is published. Daniel L. Gillespie is the postmaster.

Oroville is a town of about 500 inhabitants and is located at the terminus of the Washington & Great Northern railway. Surrounding the town is a district of about 25,000 acres of excellent fruit land, much of which, however, is as yet without water. Openings are presented for a steam laundry, a bakery and a dentist. With the recent advent of transportation facilities, the town bids fair to enjoy a rapid growth. J. F. Samson is the postmaster.

Methow is a village of fifty people and is located on the river of the same name. It has steamer connection with points on the Columbia river and through them with the Great Northern railway at Wenatchee. Methow is surrounded by a country devoted to stock raising, fruit growing and mining. Residents of the village believe it offers an excellent opening for a doctor and a drug store. There is an excellent

opportunity for the development of irrigation projects around Methow. W. A. Bolinger is the postmaster.

Beck is a small community located in the center of a fruit growing and grain raising district. The country nearby is developing rapidly and many opportunities are presented to enterprising newcomers either to engage in some line of mercantile industry or to enter some branch of agriculture. Wage earners are well paid and always in demand. I. F. Vandiver is the postmaster.

Pateros is a village having steamboat connection with Wenatchee. The surrounding district is largely undeveloped but has splendid prospects for the future, owing to a projected irrigation system and to contemplated railroad construction. The land is well suited to fruit growing and that industry is already assuming important proportions. U. J. Robinson is the postmaster.

Bonaparte is located in an agricultural district sixteen miles from the nearest railway point at Molson. The community requires better transportation facilities before any great development is to be expected. The people believe that a flour mill and saw mill would be profitable industries.

Anglin is a postal station located in the midst of a farming, stock raising and lumbering district. There is some unoccupied government land in the vicinity and relinquishments may be secured at reasonable figures. T. S. Anglin is the postmaster.

Bodie is a small village located in the northeastern part of the county. It is surrounded by a farming and mining country and there is a large extent of good range land in the vicinity. There is splendid hunting and fishing in the district. The country about Bodie is well supplied with good wagon roads. Harry H. Fisher is the postmaster.

Chesaw is a community of about 250 inhabitants located in the northern part of the county near the international boundary line. It is surrounded by a mining and agricultural country and there is also much fine timber in the vicinity. One newspaper, *The Times*, is published. Belle Richter is the postmistress.

Nespelem is located in the southern portion of the Colville Indian reservation. The district is sparsely settled and will be until the reservation is thrown open to settlers. The surrounding country is splendidly adapted to stock raising and general farming. Stage lines afford Nespelem communication with the outside world. C. H. Capping is the postmaster.

PACIFIC COUNTY.

Pacific county lies in the southwestern section of the state, having an extended water frontage on the Pacific ocean and along Willapa harbor, one of its important indentations. To the north is Chehalis county; Lewis county lies to the eastward and Wahkiakum county and the Columbia river bound it on the south. The area of the county is 900 square miles.

Topography.

The most important natural characteristic of the county is the splendid harbor, mentioned above, which is formed by a long but narrow neck of land beginning in the southern section of the county and extending due north, a distance of nearly 25 miles. The waters lying between this peninsula and the main coast line afford abundant and safe anchorage for an unlimited amount of shipping. From Ilwaco north is a splendid ocean beach, which is lined with summer resorts heavily patronized in summer by the people of Portland, Oregon and other coast cities. The bulk of the county consists of heavily timbered lands, broken by numerous streams, most of which empty into the waters of Willapa harbor. The valley lands are of great fertility, and as rapidly as they are cleared off are being occupied and developed by farmers, fruit growers and dairymen.

Resources and Industries.

Undoubtedly the greatest asset of the county is in its timber wealth, only a small portion of which has as yet been developed. It is estimated by experts that not less than 445,000 acres of virgin timber land still remain in the county. Reduced to board measure, this timber will cut no less than 11,000,000,000 feet of lumber. There are fourteen saw mills in the county with a combined daily capacity of 770,000 feet of sawed lumber. There are also a number of shingle mills, with a daily output of about 1,000,000 shingles. The lumber business is the foundation of most of the trade and commerce of the county.

Pacific county has another important resource in its fisheries and oyster beds. Native oysters of splendid flavor are propagated here in abundance, and large quantities of young eastern oysters are annually imported and planted in the waters of the harbor district. These oysters thrive and mature readily and are a much sought for delicacy in all the coast cities. Clams, crabs and shrimps are also taken in abundance, and in the waters of the streams the finest of trout abound.

The agricultural interests of the county are annually growing in extent and importance. Conditions for success in the dairying industry are particularly favorable and this industry is receiving increased attention. Truck gardening and fruit growing are also claiming notice and the milling towns offer a market for all such products that can be raised.

Transportation.

Considering its undeveloped character, the county is well equipped in respect to transportation facilities. Numerous steam and sailing craft load at the Willapa harbor towns with lumber for distant markets, while passenger steamers maintain constant communication between the different ports of the county. The Northern Pacific railway crosses the county from east to west, reaching the harbor towns and affording an outlet for a large share of the timber products.

Schools.

The public schools of the county are maintained on the same scale of efficiency that is characteristic of the balance of the state. For the year 1906 there were 2,237 children of school age in the county, of whom 1,815 were enrolled in the schools. Eighty-five teachers are employed, and upwards of \$30,000 is expended annually for school purposes. There are 47 school houses in the county and the value of all school property is \$85,854.

Development.

Pacific county has developed very rapidly during the past few years. The population has greatly increased and new towns of importance have sprung up and are enjoying a flourishing growth. In the year 1900 the realty assessments of the county amounted to \$1,836,373, which were increased in 1906 to \$4,274,321. The valuation of personal property has also shown a marked increase. The average of per capita wealth in realty is \$557 and in personal property \$62.

Newcomers will find many attractive opportunities awaiting them in Pacific county.

Principal Towns.

South Bend is the county seat and is situated on the Willapa river near its mouth, which is about one thousand feet wide and thirty feet deep. The channel from South Bend to the ocean through Willapa harbor is from twenty to thirty feet deep at low tide. The harbor is well protected from storms and has a good, safe anchorage. It is the terminus of a branch of the Northern Pacific railway from Chehalis and is rapidly growing, and on account of the large timber area tributary to it and its nearness to the ocean, is destined to become an important sea port. The town has a population close to 2,700 and is incorporated. The place is lighted by electricity, has a system of water works, good hotel, schools and churches, a bank, three saw mills, planing mill, sash and door factory, fish cannery, two weekly papers, "The Journal" and "Pilot," a machine shop and all the conveniences and business of a modern city. Its exports are chiefly lumber, fish and oysters, though a large agricultural district lies back of it, increasing as the timber disappears and producing fruits and vegetables, but little grain.

Raymond is a comparatively new town, but one which has shown remarkable growth. It has a population of about 2,000 people and is

located not far from the county seat. It is a manufacturing center of great importance and numbers among its industries some of the largest lumbering enterprises of the state. It is reached by the Northern Pacific railway and also by sailing and steam craft. A vast amount of the finest kind of timber is accessible to the town and there is also much land in the vicinity that is well adapted to agricultural purposes. The town has electric lights, good water supply, schools maintained in a first class manner, excellent hotel accommodations, numerous business buildings and all the varied enterprises common to a thriving western community.

Ilwaco is an incorporated town located on a bay at the mouth of the Columbia river. It is about forty miles from South Bend and has about nine hundred inhabitants. Its chief industry is fishing and oyster shipping. There is one weekly paper published, "The Journal." Ilwaco is an attractive summer resort. More fruit and produce are raised in the vicinity than the local market demands and the surplus is shipped out. The town is one of the termini of the I. R. & N. railway.

Chinook is a considerable town located near the mouth of the Columbia river. It has regular steamboat connection with Astoria, Oregon, and a stage line runs to Ilwaco. There is a good farming and logging country surrounding the town, while fishing gives employment to many people. One newspaper, the Chinook "Observer," is published. E. T. Barrows is the postmaster.

Bay Center, located on an arm of Willapa harbor is an important oyster raising and fishing point. Both the native and eastern oysters are successfully cultivated in large quantities. A fish and oyster cannery would find a profitable opening at Bay Center. A logging and farming country surrounds the town. N. E. Compton is the postmaster.

Frankfort is located on the Columbia river in the southern part of the county. It has steamer connection with Astoria, Oregon, and depends largely on the salmon fishing and lumbering industries for its support. Openings are presented for a cannery and a saw mill. There is good farming land in the vicinity. Florence Hansen is the postmistress.

Knappton is located in the southern part of the county near the mouth of the Columbia river. Lumbering and fishing are the chief industries, while dairying is rapidly gaining a foothold. Good land for sale at cheap prices is to be had in abundance. Knappton has regular steamboat connection with Astoria, Oregon. H. B. Settem is the postmaster.

Lebam is a village located on the line of the Northern Pacific railway. A fine lumbering, farming and stock raising district surrounds the town, which is enjoying continued growth. There is much fertile farm land in the nearby valleys which may be purchased at prices varying from \$20 to \$50 per acre. C. C. Dodge is the postmaster.

Nahcotta is a summer resort and oyster producing point located on the ocean beach. It has steamer and rail connection with Portland, Oregon, and attracts many summer visitors from that and other cities. H. J. Brown is the postmaster.

PIERCE COUNTY.

Area and Transportation.

Pierce county has an area of 1,800 square miles, and is growing rapidly with the extension of established railroads and building of new lines. The Northern Pacific, with its various branches, has a total mileage in Pierce county approximating 150 miles, while the Tacoma Eastern railroad, which taps the rich country around Mount Rainier, has built 76 miles of track, 60 of which are in this county. Electric lines traverse the country in all directions and others which are building will put Tacoma in close and quick touch with every important city or town within 100 miles. At present the assessed valuation of railroad right of way in the county equals \$2,447,564.

The Chicago, Milwaukee & St. Paul and the Union Pacific railroads, which are building to Tacoma, have done considerable grading and are ready to lay rails up to the city. Other roads that have engineering parties out selecting a right of way are soon to begin similar work. This will give the county a network of electric and steam lines with which to develop its wonderful resources.

Resources.

Pierce has a greater variety of altitude than any other county in the United States. Starting from Tacoma, on the west, at sea level, there is a gradual rise to 14,528 feet, the top of Mount Rainier, at the eastern extremity. Much of this country is covered with magnificent forests of great trees—fir, cedar, spruce, hemlock, etc. Up to the limits of the Rainier Forest Reserve of 2,225,000 acres, which surrounds the mountain, loggers are at work getting out timber for more than 100 saw and shingle mills, and woodworking plants in Pierce county, mostly in Tacoma and along the Tacoma Eastern railroad. While immense quantities of great timbers, lumber and shingles are being cut, there is enough raw material to last for many years to come.

As fast as the timber is logged off, the land is cleared for cultivation. The soil is rich and suitable for gardening, berry, fruit and hop growing, as well as for grazing. As a rule small areas are taken up, the product from these being sufficient for a competence. Thousands of acres of these logged-off lands, accessible to Tacoma, are still to be had at a comparatively small price.

Natural Power.

The streams from Mount Rainier in their descent from the clouds to sea level form numerous waterfalls, affording water power equaling that at Niagara Falls. At Electron, on the Tacoma Eastern railroad,

is one plant generating 20,000 electrical horse power from the waters of the Puyallup river with an ultimate capacity of 40,000 horsepower. This gives power for the numerous urban and suburban lines and the industries of the county with light for the cities. Many other streams are in course of development or are being developed.

Industries.

Poultry raising and dairying, because of the immense demand for products of these branches of husbandry, from Alaska and the cities of Western Washington, are successfully carried on. Considerable attention is also being given to the breeding of the best strains of dairy cattle, horses, sheep, hogs, poultry and other live stock.

In the rich valleys of the Puyallup river the soil is so fertile that five acres will yield a fine income in the growing of small fruits, vegetables, hops, etc. During 1906 the hop crop of the valley amounted to 14,000 bales, valued at \$300,000, while 150,000 crates of raspberries and blackberries were sold through berry associations for \$200,000. In addition, canneries at Puyallup and Sumner put up vegetables and fruits approximating more than \$100,000 in value.

South of Tacoma are vast prairies of black soil underlaid with gravel. Irrigation applied to this region is bringing wonderful results in the raising of fruits and vegetables. Being near Tacoma, with good roads, a valuable market is had right at hand.

Minerals.

In the foothills and along the range of the Cascade mountains are vast deposits of rich minerals—coal, gold, silver and copper. Coal is the only mineral that is being mined to any extent, and according to the geological survey these coal fields are of the richest in the whole country. Coal is being taken out in large quantities at South Prairie, Pittsburg, Wilkeson, Tremont, Carbonado, Melmont and Fairfax. This coal is extensively used by the railroads, manufacturing industries and by ocean-going steamers for fuel, great electric bunkers at Tacoma conveying the product from the cars to the ships direct. At Wilkeson, Fairfax and Montezuma are coke ovens that turn out thousands of tons annually for the Tacoma smelter and other industries.

At the beginning of 1907 the assessed valuation of all property in Pierce county aggregated \$50,580,550, this being about 50 per cent of its real value. As indicating the increase from year to year of the transfers of property, the auditor's annual report shows receipts of fees for 1906 of \$30,683, compared with \$12,750 for 1902.

Roads.

The opening of new roads in the county is being carried on extensively, until some 1,000 miles of roadways are now in use. For this work and the building of bridges and wharves, with salaries and other expenses for inspectors and laborers, the county paid out \$337,086 during 1906. One road, leading from Tacoma to Longmire Springs, at



A Bit of Puget Sound Scenery.



Seining at Mouth of Columbia River, Pacific County.



Tacoma City Hall.



Pierce County Court House.

the base of Mount Rainier, some 60 miles has been completed by the Pierce county commissioners, and it is becoming popular with automobilists and horsemen because of its wonderful beauty and scenic effects. Beginning at Tacoma, the combination of marine, prairie, forest and mountain scenery through which the road passes is declared by globe trotters to be unexcelled. During the season just closed thousands of persons, including many tourists, made the trip over this roadway in automobiles, carriages and other conveyances to the "Wonderland of the Cascades," amid the snow and ice of the glaciers and the beautiful parks, with their myriads of wild flowers, streams and water falls. This is becoming one of the great points of interest sought by tourists and nature lovers generally.

Schools.

Pierce county is divided into 104 school districts, including twenty-four cities and towns outside Tacoma, with school property valued at \$1,786,440, affording fine educational advantages.

Principal Cities and Towns.

Tacoma, the county seat of Pierce, is on Commencement bay, where it is most advantageously located for the health and comfort of its residents, and for the handling of the vast amount of raw material from the forests and mines, as well as the products of the soil and the water. From a population of 37,000 in 1900, Tacoma has grown to 90,000, and this number is being increased by the thousands of newcomers brought to the Northwest by reports of unlimited opportunities.

Mayor George P. Wright, at the head of municipal affairs, is serving his second term. Mr. L. W. Roys is the city clerk. A paid fire department of ten companies and seventy men, with the latest of fire fighting apparatus, is most efficient in controlling fires and diminishing risks to a minimum. Electrical current, generated cheaply by the numerous mountain torrents, affords power and light, at the rate of 6 cents per kilowatt. Gas for lighting, cooking and heating is furnished at \$1.35 per 1,000 feet. Wells and springs supply pure water for all purposes at a minimum charge of 85 cents per consumer.

Three daily newspapers and eleven weekly publications are credited to Tacoma.

Eleven banks belong to the Tacoma clearing house. The clearings show an increase from \$27,083,966 in 1896 to \$204,265,737 in 1906, with the clearings for the first six months of 1907 more than \$119,741,818. This was an increase of \$24,000,000 over the corresponding period of 1906.

More than one hundred churches and religious societies of all denominations find a home in Tacoma. Several of these, among them the First Congregational and the First Christian churches, are erecting new and handsome places of worship. Gray Tenino sandstone is the material used in each.

Most important in the advance of the public interests of Tacoma is the chamber of commerce and the board of trade, composed of more than five hundred of the principal business and professional men of the city.

Thirty square miles is the area of Tacoma, which, during the past two years, has been improved with about thirty miles of paved streets; by the extension and cultivation of her parks, aggregating some 1,400 acres, and the erection of hundreds of public buildings, business blocks and residences. During the fiscal year ending June 30, 1907, 2,046 permits for buildings to cost \$3,558,425 were issued.

Notable among Tacoma's fine buildings is the city hall, of pressed brick, which cost \$200,000. Its tower is surmounted with a clock and chimes, given by a patriotic citizen. Architecturally the Pierce county court house, built of gray Tenino sandstone, is one of the most beautiful public buildings on the coast. It represents a cost of \$500,000 and stands on an elevation overlooking the city and the Sound.

Tacoma's educational advantages are second to none, the standard of her public schools being well up to that of cities of greater age and rank and much higher than those of similar size. The high school, on which has been expended half a million dollars, is one of the finest and most complete in the west. It has fifty teachers and accommodations for 2,000 students. Twenty-nine grammar school buildings complete the public educational equipment. The teachers in all branches, numbering 282, are graduates of some of the best educational institutions in the United States.

Annie Wright Seminary, Whitworth College, University of Puget Sound, DeKoven Hall, St. Edward's Hall, Academy of Visitation, Aquinas Academy, Lutheran Academy and Business College and the Talmud Thora, with the parochial schools of the Catholic and Lutheran churches, a training school for nurses, the Y. M. C. A. Evening Institute and several business colleges make up a list of institutions that with the public schools give Tacoma exceptional educational advantages. Students from all the western states and Alaska, as well as British Columbia, are enrolled in Tacoma's schools and colleges, a testimony of their worth and standing.

An unlimited supply of raw materials, cheap fuel and power, thousands of acres of level land for building sites, splendid transportation facilities and access to the markets of the world give Tacoma prominence as an industrial center. More than 400 manufacturing establishments, with a capital aggregating \$20,000,000 and 15,000 employees, having a monthly payroll of nearly \$1,000,000, go to make Tacoma's industrial assets.

Tacoma's principal industry comes from the vast forests that surround it on every side. Some forty establishments that manufacture lumber, shingles, boxes, sash and doors, furniture, caskets, etc., employ more than 5,000 men, whose wages aggregate nearly \$300,000 a month. These mills have a daily capacity of about 2,000,000 feet of lumber and the same number of shingles, the yearly output being valued at ap-

proximately \$10,000,000. Twenty-five lumber and shingle mills are tributary to Tacoma on the Tacoma Eastern, their output passing through this market.

Next in importance is flour milling, seven mills turning out high-grade flour, cereal products and feed for the domestic and foreign trade. Three of the largest of these mills, each with a capacity of more than 2,000 barrels per day, are having new machinery installed that will double the output, this being made necessary by the increased demand from the Orient, Africa, South America and Alaska for these products.

The Tacoma smelter, Tacoma's greatest single industry, reduces more ores than any other smelter west of the Rocky mountains.

Another important industry is deep-sea fishing, thousands of pounds of salmon, halibut, cod and other varieties of food fish being caught by Tacoma fishing boats and packed here for shipment to all parts of the country, including New England.

Vast fields of coking coal, said by experts to be even better than that which made Pittsburg the great manufacturing city that it is, lie close to Tacoma. Coke made from this coal has been in use for some time by the Tacoma smelter, where thousands of tons are consumed annually, as well as by metal working and other industrial plants of the city and vicinity. This one item promises to be a large asset in the development of the industries of Tacoma. The immense plant of the Dupont Powder Company, just south of the city, located on 3,000 acres at the mouth of the Nisqually river, is in course of construction. The great and growing demand for explosives, used in clearing logged-off lands and in mining operations in the Northwest and Alaska, has made such a source of accessible supply necessary.

While Tacoma manufactures practically everything necessary for the well-being of its citizens and to supply the trade of the Pacific Northwest, Alaska and the Orient, there is still room on its wide tide flats and level prairies for any number of new industries. New saw mills and wood working establishments, plants for the manufacture of by-products from the waste of the forests and the sea, for metal and glass manufacture, and leather, woolen clothing, chemical and paint factories, as well as numerous other industrial enterprises, will find a market for their wares.

"Tacoma has the facilities," said James J. Hill, in answer to an inquiry as to why Tacoma handled so large a share of the rail and ocean traffic of the Pacific Northwest.

Tacoma's railroad and steamship terminals are valued at \$20,000,000, and within a few years at least as much more will be expended to perfect accommodations for the new rail and steamship lines that are building or scheduled to come here. At present the Northern Pacific, which has its western headquarters here, and the Tacoma Eastern railroad, are the only lines operating from Tacoma, but by next year the Chicago, Milwaukee & St. Paul and the Union Pacific-Southern Pacific railroads promise to have their trains running in and out of

the city on a regular schedule. In addition, steamship lines will be put in operation by each.

The Tacoma Eastern railroad, a Tacoma enterprise that reaches exclusively into the wonderful scenic region around Mount Rainier, has had much to do with the development of this region southeast of Tacoma, rich in timber and mineral resources. This line extends 55 miles to Ashford, on the east, and to Glenavon, 60 miles south and east of Tacoma, in the Big Bottom country, noted for its valuable forests of fir and cedar, its mines of copper, gold and other metals, and fertile farms and orchards.

Up to the present time the Chicago, Milwaukee & St. Paul has purchased 170 acres on the tide flats and 19 blocks in the business section of the city, for which they paid not far from \$2,000,000. The Harriman lines, at a cost approximating \$800,000, have secured 34 acres on the tide flats, and for its right of way being condemned through the heart of the city from the south is expending hundred of thousands more. In addition, both these transcontinental lines have announced their intention of spending millions for the erection of car shops, warehouses, depots and steamship terminals.

The Northern Pacific, which is building another entrance into the city for the accommodation of its own and the lines of the Great Northern, has completed plans for a \$500,000 union station, to be finished by 1909. The increased terminals will cost another big sum. Several other lines are making every effort to reach Tacoma.

Official figures showing the number of cars of pay freight consigned to or originating in Tacoma during the past four years have been compiled as follows: 1903, 69,008; 1904, 71,697; 1905, 73,624; 1906, 83,415; total, 297,744.

For twelve months ending June 30, 1907, the total ocean commerce of Tacoma aggregated \$44,664,070, of which exports amounted to \$27,796,722. One thousand vessels, steam and sail, carried this commerce.

The principal articles exported from Tacoma are flour and lumber, wheat, live stock, oats, barley, copper and the manufactures thereof, raw cotton, cotton cloth, canned salmon, fruit, hay and feed, iron and steel products, leather, paper, meat products, dairy products and eggs, malt liquors and cigarettes.

The steamers of regular lines ply between Tacoma and many principal ports of the world, while sailing vessels and tramp steamships carry cargoes from here.

For the accommodation of these, Tacoma has a superb deep water harbor giving ships of thirty feet draft invariable entry. Tacoma has an extensive deep water front, lined with immense warehouses and wharves, on which the tea, silk, matting and other Oriental freight is unloaded from big ships, or the flour, wheat, lumber, etc., are received from the producer and transhipped to all parts of the world.

One warehouse, used exclusively for handling wheat from the inland empire, is 2,360 feet long. The receipts of grain handled here for one year aggregated 13,000,000 bushels. At the height of the

shipping season a score of square-rigged sailing vessels or steamers from the ports of every continent are tied up loading grain or waiting in the offing for a berth.

Puyallup is a city of about 7,000 people located on the Northern Pacific railway and having connection with Tacoma by electric car line. It is the marketing point for a great fruit and hop growing district, its shipments of these products annually reaching \$175,000. There are five saw mills, a box factory, porch column factory, fruit cannery, hop press, malleable iron plant, and stove factory, in addition to many mercantile concerns housed in substantial brick buildings. There are ten churches, up-to-date school system, electric lighting and water supply, and two weekly newspapers. The monthly wage roll is \$45,000. C. C. McMillan is the mayor, W. P. Wasson is city clerk and John Mills is secretary of the chamber of commerce.

Buckley is a town of about 2,000 inhabitants located in the central part of the northern section of the county and on the Northern Pacific railway. The chief industries are lumber and shingle mills, boot and shoe factory, creamery and berry and hop growing. There is good coal near the town and excellent clay for brick and tile manufacture. There are six churches, good schools, free public library, electric lighting and water systems and a variety of stores. There is fine water power in the vicinity. Dr. John B. Frost is the mayor and W. B. Osbourn is town clerk.

Orting is a town of about 800 people located on the line of the Northern Pacific railway. An electric line from Tacoma is now building. The town is well situated in a fertile valley and is a market for dairy, garden and orchard products. A creamery is located here. There are openings for a saw mill, laundry and fruit cannery. The state soldiers' home is located near the town. There are electric lights and a water system. J. C. Taylor is the mayor and C. W. Van Scoyoc is town clerk.

Sumner is a substantial town at the junction of the Puyallup and Stuck rivers and on the Northern Pacific railway twelve miles from Tacoma. It is incorporated. Its population is about 900. One paper, "The Index," is published. Sumner, like Puyallup, is surrounded by fine farm lands and truck gardens, the land being immensely productive. The town has a creamery, fruit evaporator, good stores and churches and an academic educational institution. The town is an important shipping point for small fruit, poultry, eggs, cream, milk and butter.

Stellacoom is a small incorporated town of about 500 people, twelve miles southwest from Tacoma on the shores of Puget Sound, delightfully located and having a magnificent view of the islands of the Sound and the Olympic mountains. Its chief importance lies in the situation of the Western Washington Insane Asylum, which is close by. There are here two churches, good public schools, medical springs, with a large sanitarium and sea bathing institution. The asylum is one of the

largest of the state institutions requiring the expenditure of large sums annually for its maintenance.

Gig Harbor is a town of about 400 people with a highly developed and productive country around it. Steamers making three round trips daily to Tacoma furnish excellent transportation facilities. Boat building, brick making, fishing, poultry raising and fruit growing are the chief industries of the village and of the surrounding district. One newspaper, the "Country Home," is published. Splendid harbor facilities are offered and there is no pleasanter summer outing place on the Sound. C. D. Fuller is the postmaster.

Rosedale is a village located on the shore line of Puget Sound and within easy shipping distance of Tacoma. There is a fine agricultural and fruit growing country surrounding the place, for which industries the soil and climatic conditions are excellent. Rosedale has a good harbor and a new wharf has recently been constructed in response to the shipping demands of the community. J. F. Lord is the postmaster.

Spanaway is a village located a few miles south of Tacoma and having communication with the latter by trolley car. Dairying, general farming and poultry raising are the principal industries, and a ready market is offered in Tacoma for all the produce raised. A creamery securing its milk supply from nearby dairymen is located here. There is an opening for a good meat market. W. C. Shriner is the postmaster.

Electron is located on the line of the Tacoma Eastern railway and on the Puyallup river. The power plant for the operation of the street car systems of Seattle and Tacoma and also the interurban line between the two cities is located here. The surrounding country is mountainous and heavily timbered. It would be a good location for lumber and shingle mills. Charles A. Sears is the postmaster.

Elbe is a village of about 300 people located on the line of the Tacoma Eastern railway near the southern boundary line of the county. It is surrounded by a heavily timbered district and there are three saw mills, a shingle mill and several logging camps in the vicinity. The logged off lands are particularly adapted to stock raising. There are two churches and a good school. Adam Sachs is the postmaster.

Meridian is a small community, of which logging is the chief industry. In its immediate vicinity are splendid deposits of clay suitable for the manufacture of drain tiles and sewer pipes. A general store is wanted by the people. Meridian has steamboat connection with Tacoma. J. E. Floyd is the postmaster.

Alderton is a small village and shipping station located on the Orting branch of the Northern Pacific railway a short distance from its junction with the main line at Meeker. Farming and logging are the chief industries of the surrounding country. Andrew Perfield is the postmaster.

Kapowsin is a small town located on the line of the Tacoma Eastern railway not far from Electron. The surrounding country is heavily timbered and the manufacture of lumber and shingles are the chief industries. There are some bottom lands nearby which are well suited for farming purposes. C. A. Fix is the postmaster.

Elgin is a logging and fishing village of about 100 inhabitants. Fruit and poultry are raised in the vicinity and find a ready market in Tacoma, with which there is daily steamboat connection. Good land is to be had at reasonable figures. Mrs. Lola A. Moss is the postmistress.

Longbranch is a village of 200 people located in the extreme western portion of the county on an inlet of Puget Sound. There is a fine agricultural district surrounding the village and regular steamer service gives the farmers access to the Tacoma markets. H. V. Meyer is the postmaster.

Blanchard is a small post-office and shipping point having steamboat connection with Tacoma. The soil and other natural conditions of the surrounding country are well adapted to the raising of berries and fruits, and many opportunities in this connection are presented. H. W. Campen is the postmaster.

Wilkeson is a coal mining point located on the line of the Northern Pacific railway. It has a population of about 1,000, mostly in the employ of the coal mining company. There are stone quarries and a vast amount of timber in the immediate vicinity. Edward E. Brehm is the postmaster.

McMillin is a village located on the Orting branch of the Northern Pacific. It has two churches, a good school, and is a shipping point for considerable produce, being in the center of a farming district. D. B. Hale is the postmaster.

Benston is in the center of a farming community with an abundance of good timber land in the near vicinity. There is much good cedar timber easily available and a shingle mill should prove a profitable enterprise. Hans P. Sorenson is the postmaster.

South Prairie is a town of about 500 inhabitants, located in the coal belt of Pierce county. Mining and lumbering are the chief industries, but there is also considerable good farming land in the vicinity. Lizzie Hodder is the postmistress.

Bee is a village of some 60 families and is surrounded by a considerable farming community. It has connection with the city of Tacoma by daily steamers. Margareth N. Gulseth is the postmistress.

Carbonado is a coal mining point having a population of about 1,000. The townsite and all the important interests of the town are controlled by the mining company. W. W. Askren is the postmaster.

SAN JUAN COUNTY.

Location.

San Juan county consists entirely of a group of islands lying between the Straits of Fuca on the south, the Georgia straits on the north, while westward is Vancouver island and eastward the shores of Skagit and Whatcom counties. The large islands are San Juan, Orcas and Lopez. The smaller ones are Stewart, Johns, Decatur and a number of still smaller ones. It has about 200 square miles of territory. The climate is remarkably salubrious, the difference being only 25.6 degrees between the average temperatures of the warmest and coldest months, while the yearly average is 49.5 degrees. The average annual rainfall is only 32.8 inches, and a five-year record shows 255 fair to 110 cloudy days each year. The islands are of volcanic creation, and from the steamer's deck appear rough, rocky, and barren; but within the pale of the uninviting shores, valleys of the most fertile loam with clay sub-soil and peat marshes, known as beaver and alder bottom lands, and excellent hillsides for orchards greet the visitor. Land has been and in many places now is, heavily timbered. Large deposits of limestone are found, and traces of mineral wealth.

Industries.

The people are engaged primarily in agriculture, grazing and fruit raising, fishing and manufacturing. Oats, wheat, barley, rye, potatoes, timothy and clover grow in perfection and yield large crops. It is not unusual that a yield of from three to five tons per acre of hay is realized. Dairying is profitable and, owing to mild winters, cows give the most milk in the fall, winter and spring. Farmers who have turned their attention to dairying have been very successful. Large quantities of poultry and eggs are shipped out of the islands. Apples, pears, cherries, plums, prunes and all small fruit grow in perfection and profusion. Fine grazing ranges are found in this county and large interests are engaged in sheep and stock raising, especially in the two larger islands. There are more sheep in this county than in any other county in the state west of the Cascade mountains. Game abounds and the hunting of deer, pheasants, ducks, grouse and quail is excellent, and there is fine fishing in the lakes on the islands.

San Juan Island.

San Juan island, after which this county takes its name, is recognized as being the largest and having the greatest population and wealth. Its main dependence is upon agriculture, stock raising, salmon fishing and lime manufacturing. Friday Harbor, the county seat, is located here, which makes it the center of the county's political and commercial activity. Roche Harbor and Argyle are also thriving business points. A first class telephone system connects all parts of the island. In the San Juan valley are found most desirable farming com-



San Juan County Court House, Friday Harbor.



Threshing Outfit Near Waterville, Douglas County.



Salmon Seinners in Camp, San Juan Island.



Bringing Home the 1907 Codfish Catch.

Anacortes receives and cures annually a larger amount of codfish than any other coast point.



Freezing Halibut for Eastern Shipment.

munities and sheep and cattle ranges, the lowlands being adapted to cultivation and the higher ground to grazing.

Orcas Island.

Orcas Island is second only to San Juan in population and development. It is the leading fruit raising section of the county. Its orchards produce large quantities of apples, prunes, plums, pears and cherries. The island is also well adapted to stock raising and dairying, being the best watered of any of the islands in the county. East Sound, near the center of the island and near the western base of Mount Constitution, is the leading settlement, and is one of the most picturesque places in the county, a noted summer resort and the center of the fruit industries of the county.

Lopez Island.

Lopez Island has an area of forty square miles, exclusive of government reserve, and has the largest proportion of tillable soil of any of the islands of the county. The valleys of this island are of the most fertile land under the sun and charm and delight the eye with their beautiful fields and well kept, attractive orchards. The island is comparatively level and there are no waste lands of any consequence. Most excellent roads cover it in all directions. From north to south it is one grand valley and were it all cleared up the view would be of one immense garden.

Fishing.

The county offers the most advantageous opportunities for salmon fishing. Fish are caught here which are not only shipped to the canneries on the main land at Seattle, Bellingham, Anacortes and elsewhere, but also to packing companies in British Columbia. Five hundred thousand salmon have been sold in a single year from this county to foreign markets. In the fishing industry the first catch is the spring salmon, which are very largely shipped fresh to the city markets; then come the sockeye salmon, which have the bright red meat so largely sought for in canning. Then follow the silver salmon, the steelhead, the coho and others. There is a canning and packing factory at Friday Harbor, at Richardson, on Orcas island and at Zeigler's. Salmon are also dried and smoked by many of the people as an industry. Friday Harbor alone, in one year, put up more than fifty thousand cases. The lakes on Orcas island have been stocked with different varieties of fish. Considering its area and the advantages offered, San Juan county is in the front rank in development, although only about one-tenth of the assessed acreage is under cultivation. Tracts of land suitable for diversified farming, dairying, stock raising, fruit growing, etc., can be obtained in desirable localities on very reasonable terms. There is no district in the state more beautiful, none more healthful and none that offers greater advantages to homeseekers of moderate means.

Principal Towns and Villages.

Friday Harbor, a town of about 500 people, is located on San Juan island and is the county seat. The island is essentially an agricultural and fruit growing district and the commercial and shipping business of Friday Harbor is founded on those industries. The town has regular steamboat connection with Seattle and other Puget Sound points and annually markets a vast amount of produce, fruits, etc. As a home community, Friday Harbor and San Juan island are unsurpassed. Two newspapers are published, the *Islander* and the *Journal*. Fred E. Kirby is the postmaster.

West Sound is a small village having steamboat connection with the large cities of Puget Sound. The manufacture of lumber and shingles are the chief industries of the village, while the surrounding district is well adapted for fruit growing. A fruit cannery is a recent addition to the industries of West Sound. C. W. Rasch is the postmaster.

Lopez is a village located in the northern part of the island of the same name. It is the center of a farming, dairying and fruit growing district and there is a cannery and creamery located there. Two lines of steamers give regular service to other ports of Puget Sound. There are several churches and excellent school facilities. C. E. Hartmon is the postmaster.

Decatur is a shipping point for fruit, general farm products and mutton which are annually marketed in considerable quantities from the surrounding district. It has steamboat connection with the Sound cities. Cheap land in abundance is to be had in the vicinity. John T. Jones is the postmaster.

Orcas is a postoffice and shipping point located on the island of the same name. It has regular steamer connection with Seattle and Bellingham and annually markets large quantities of fruits and farm products. Sheep raising has recently become an important industry of the surrounding district. W. E. Sutherland is the postmaster.

Deer Harbor is a summer resort and shipping point for a splendid farming and fruit growing district. It is one of the most beautiful spots in San Juan county and offers splendid opportunities for the development of the summer hotel business. There are large deposits of lime rock in the vicinity. J. T. Stroud is the postmaster.

SKAGIT COUNTY.

Skagit county is located in the northwestern section of the state, being bounded on the north by Whatcom county, on the east by the summits of the Cascade range of mountains, and on the south by Snohomish county. Its western border is formed by the waters of Rosario strait, which separates a number of islands included within the boundaries of Skagit county from the San Juan group. The area of the county is about 1,800 square miles.

Topography.

The county presents a wide variety of topographical conditions, ranging from the broad areas of "flats" which occur around the delta of the Skagit river, to the broken, precipitous buttresses of the Cascade mountains. The valleys of the Skagit river and of its tributary streams are justly famed for the richness and fertility of their soil, their capacity for the production of all classes of temperate zone products being little short of marvelous. Much of the county is still covered by a virgin timber growth, but in those places where the lumbermen have completed their work, well kept farms, orchards and dairy ranches are rapidly being established.

Resources.

The resources of the county consist principally in the productivity of its soil, the extensive reaches of its timber growth, the mineral wealth that is contained in its mountains, the fisheries which have been a source of wealth to many and in the delightful character of its climate, which is mild and equable, conforming largely to the balance of the Puget Sound district. In the mountainous sections, of course, the winters are cold and heavy snowfalls are common. The population, however, is confined mainly to the valleys, the climate of which is usually spoken of as being the climate of the county.

Agriculture.

In its variety of agricultural products, the county is second to none in the important list collectively known as the Puget Sound group of counties. Oats and hay are staple crops, the former yielding as high as 150 bushels to the acre on the rich lands of the "flat" district. Naturally all the temperate zone vegetables flourish, and fruit growing is rapidly developing into a leading industry. It is estimated that there are 1,100 improved farms in the county and orchards containing not less than 65,000 fruit trees. There are two fruit canneries which take care of the surplus orchard products.

The following table indicates the yield of the different products mentioned for a single year:

Oats	1,550,604 bushels
Barley.....	18,828 bushels
Hops.....	124,400 lbs
Hay.....	28,818 tons
Fruit.	39,000 bushels

Dairying, owing to the great demand for butter and milk in the cities and to the added impetus given by two large milk condensing plants is a flourishing industry, and one which is proving highly lucrative. In the centers of the various dairying sections creameries are located and the amount of butter marketed is annually increasing. The grasses and roots suitable for feeding yield extraordinary crops, a fact most important in calculating the dairyman's chances for success. That the business is a profitable one is indicated by continual increases to existing herds and by the fact that newcomers are constantly coming to the county for the purpose of engaging in dairying.

Lumbering.

Logging, lumbering and the manufacture of shingles and various kinds of wood products hold a leading place in the list of the county's industries, and will continue to do so for an indefinite number of years. It is estimated that there are still more than 350,000 acres of timbered lands in the county, carrying a stand of timber that will supply more than 13,000,000,000 feet of lumber, board measure. Scattered about the county in different localities are twenty-two lumber mills and fifty-one shingle mills, having a combined capacity of 1,100,000 feet of lumber and 3,000,000 shingles per day. The activity of the lumbermen is usually bringing large areas of logged-off lands on the market which are well adapted to agricultural, dairying and fruit growing purposes. These lands are to be had at prices that are reasonable.

Mining.

The development of the mineral resources of the county is still in its infancy, but work along this line progresses steadily and with promise of reaching large proportions. It is known that in the mountains are deposits of ores carrying the precious metals, iron and lead. Extensive coal fields have also been located and worked to some extent. Marble and lime stone and an inexhaustible supply of building stone and the various elements that enter into the manufacture of Portland cement exist and are being developed on a marketable scale. At the new town of Concrete on Baker river is an immense cement making plant, representing an investment of \$500,000 and giving constant employment to several hundred men. Another large enterprise of a similar nature is in process of construction. The product turned out has been subjected to the severest kinds of tests and is declared to be superior to the imported cement.

Fisheries.

The fishing interests contribute materially to the prosperity of the county and give employment to a great many men. There are six big canneries in the county in addition to several plants which manufacture a variety of by-products including fertilizers, glue, etc. At Anacortes is a plant for the curing of cod fish.

Roads.

Skagit county has an extensive system of scientifically built gravel roads. There are 168 miles of first class trunk line wagon roads in the county, the longest of which extends from Anacortes, Fidalgo island, to Baker, on Baker river, forty-two miles. Another extends from the Snohomish county line through Mt. Vernon to the Whatcom county line at Lake Samish, twenty-five miles.

Transportation.

The county is well provided with both rail and water transportation. Both the Northern Pacific and Great Northern railways cross the west end of the county, while a branch of the latter reaches the coast at Anacortes and runs up the valley of the river about sixty miles. These two railroads and the steamboats give the county splendid facilities for cheaply moving its products, and easy and quick connection with all parts of the great inland sea of Puget Sound as well as the Pacific ocean beyond. A system of electric roads running north to Bellingham and south to Seattle is under consideration.

Schools.

Some idea of the educational facilities afforded by the county may be gleaned from the following table compiled from reports for the year ending June 30, 1906:

No. children of school age.....	6, 120
No. organized districts.....	76
No. School rooms or departments.....	153
No. of graded schools.....	21
No. of high schools.....	9
No. districts having libraries.....	57
Valuation of school properties.....	\$228,027
No. of teachers.....	167
Average No. months of school.....	8.6
No. districts having free text books.....	84
Average monthly salary, male teachers.....	\$79 02
Average monthly salary, female teachers.....	\$38 70
School houses; brick 2, frame 73, log 1.....	76

Opportunities.

Skagit county in common with the balance of the Puget Sound district offers many inducements which should appeal to energetic, enterprising persons who are looking for a new home location. There are thousands of acres of lands waiting to be improved and turned into farms, orchards and dairy ranches and the question of a market for what he has to sell will never be a source of worry to the producer. New factories are wanted and needed, and numerous opportunities will be found for various classes of business enterprises. The county is rich and its wealth has practically all come from the soil, the water and the forests. What the pioneers have accomplished may be duplicated by newcomers who have the necessary energy and perseverance, and particularly when these qualities are backed with some capital, success is almost a certainty.

Principal Towns.

Mt. Vernon, the county seat, is a city of about 3,000 inhabitants, and is located on the line of the Great Northern railway. Steamers also give the city direct communication with the chief cities of Puget Sound. It is surrounded by an extremely rich farming country, and dairying and general produce raising are among the chief industries. There is also much good timber in the vicinity and important lumbering enterprises are carried on. A milk condensing plant located in the town provides an unlimited market for the dairymen's product. Mt. Vernon has numerous well built business structures, electric lighting system and a good water supply. There are eight churches, good school system, two weekly newspapers, and various manufacturing concerns are finding favorable openings here. The right-of-way for an electric line running south to Everett and north to Bellingham is being surveyed and when the road is in operation the business of the community will be greatly stimulated. Cleared farming lands may be purchased at \$200 per acre. Such lands will raise from four to six tons of hay per acre and from 100 to 150 bushels of oats per acre. There are openings in Mt. Vernon for a saw mill, box factory and other similar enterprises. Fred E. Pape is the mayor, C. C. Johnson is the city clerk and J. W. McCreary is secretary of the local chamber of commerce.

Anacortes is the largest town and principal sea port of the county, situated on Fidalgo island, on its northwestern shore. Its population is estimated to be 4,000. The town is incorporated. A weekly newspaper is published, the "American." Anacortes is a growing city devoted at the present time chiefly to lumbering and fishing. It is admirably located for the latter industry, vast quantities of salmon being captured in the nearby waters and halibut and cod being brought in from the banks further north and salted, dried, canned or kept in cold storage here until put upon the market elsewhere. The city has a long, deep water front protected from severe storms by the islands lying north and west of it, and making practically a land-locked harbor. The city has numerous fish canneries, drying and salting plants, a fertilizer establishment, an oil factory, cold storage plants, saw mills and shingle mills. It is directly in the path of the steamers which ply up and down the western coast of the state and is an important stopping point for most of them, while from its docks smaller craft go out and in, to and from the other islands of the sound and straits. It has a good system of water, is lighted by electricity, has banks, schools and churches.

Sedro-Woolley is a city of about 3,000 population and is located on the Northern Pacific and Great Northern railways. It has five daily passenger trains to Seattle. The chief industries are lumbering, fruit and vegetable canning, dairying and general farming. Dairying is rapidly taking a front place in the list of industries, the country surrounding the town being specially adapted to that purpose. Logged-off lands well suited to dairying purposes are to be had at very cheap

prices. Opportunities are presented in the town for a wood working factory, milk condenser, furniture factory and brick kiln. There are six religious denominations represented in the town which also maintains a splendid system of public schools. The town is lighted by electricity and has a good water distributing system. In the town and tributary thereto there are 2,000 wage earners regularly employed with a monthly pay roll of \$125,000. Two weekly papers are published. Emerson Hammer is the mayor, T. J. Morrow is the city clerk and C. J. Wicker is secretary of the local commercial organization.

Burlington is a town of about 1,200 people, located on the line of the Great Northern railway a few miles north of the county seat. The chief industries are shingle and lumber manufacturing, box factory, wood turning and a plant for the manufacture of concrete blocks. There are openings in the town for a fruit and vegetable cannery, machine shop, milk condensing plant and other enterprises. There are four churches, well maintained school system, public library, electric lighting plant and two weekly papers. Bonuses to parties who will establish manufacturing plants are offered. J. J. Howe is the mayor, and D. Bennett the city clerk.

La Conner is a town having a population of about 1,000 people and is located in the center of the hay and oats producing districts of the state. The Swinomish flats which are tributary to the town are noted for their tremendous yields of the above products. The location of the town on tide water at the mouth of the Skagit river gives it excellent transportation advantages, regular steamer service being maintained between La Conner and other ports of Puget Sound. The town is lighted by electricity, and is well supplied with business houses, schools, churches, etc. It is a growing and prosperous community.

Hamilton is an incorporated town of about 500 people at the head of navigation on the Skagit river and also on a branch of the Great Northern railway. It is in a heavily timbered country and at the beginning of the mineral belt of the county. The people are chiefly engaged in lumbering, mining and agriculture. One paper is published, "The Herald." Many locations for iron, coal, asbestos and gold and silver and other metals have been made, and prospecting and mining are given considerable attention by the inhabitants.

Bay View is a village located on the Puget Sound shore line and three miles distant from the Great Northern railway, the town of Whitney being the nearest railroad point. It is a milling and farming center and there is a large amount of logged-off lands in the vicinity that may be bought at \$15 to \$20 per acre. This land is good for many purposes and will raise from three to four tons of hay to the acre. South of the village is a flat district highly improved and extremely productive. Such lands command a higher price. W. J. McKenna is the postmaster.

Samish is located in the northwest portion of the county and on the line of the Great Northern railway. It is surrounded by a farming

district and fruit growing and poultry raising are the chief industries. The population is small and there is room for many additional people to engage in the various lines of agriculture. Mary F. Perley is the postmistress.

Baker is a town of about 400 people located on a branch line of the Great Northern railway. The chief industries are the manufacture of cement, the cultivation of logged-off lands and lumbering. Favorable opportunities are offered for people to engage in the lumbering industry or to farm the nearby lands which yield abundantly. Magnus Miffler is the postmaster.

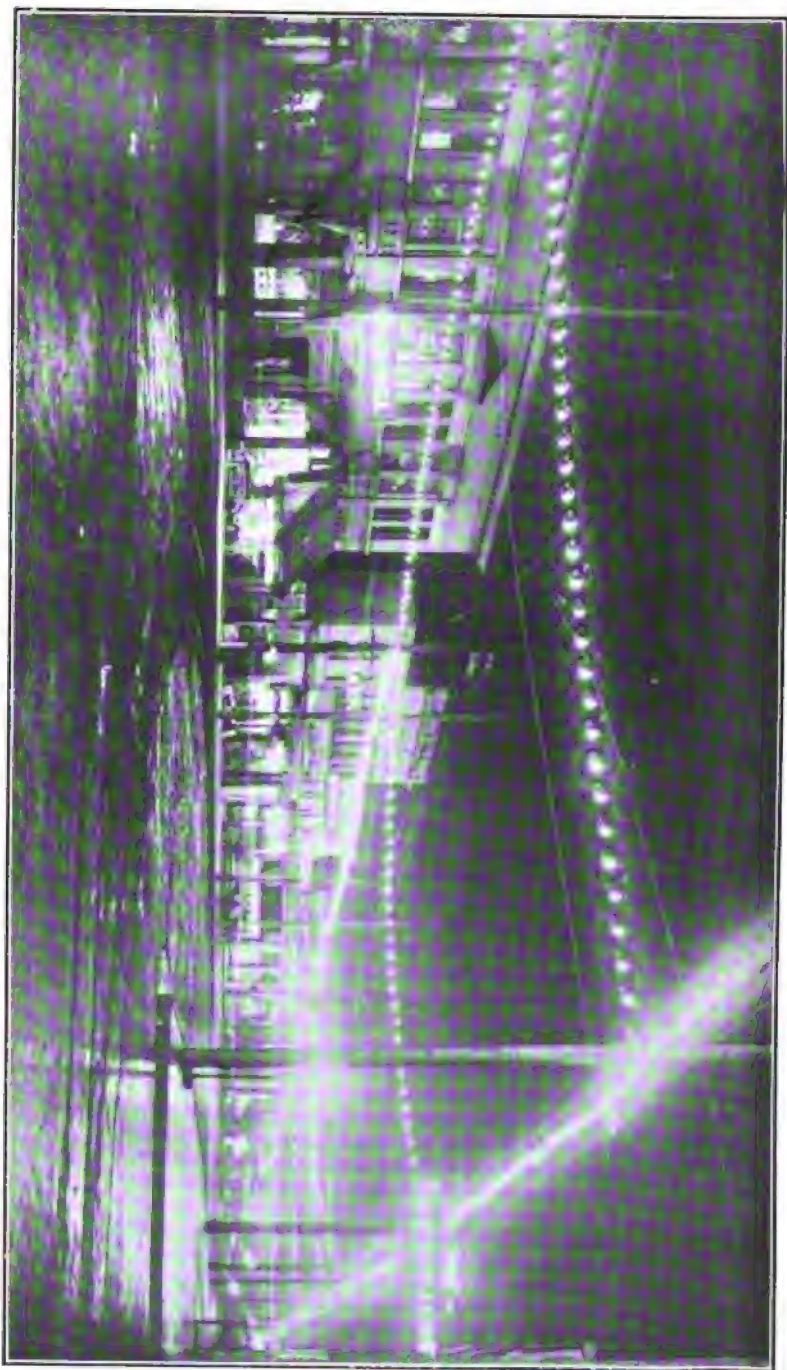
Minkler is a milling center having access to the Great Northern railway for transportation of its products. The surrounding valley has exceptionally good soil while nearby is an immense stand of cedar, fir and hemlock of the finest quality. John E. Minkler is the postmaster.

Belleville is a postoffice and small railroad station located on the line of the Great Northern railway. Surrounding it is splendid farming country which is rapidly being developed. Splendid openings in the way of dairy farming are offered. J. S. Elmon is the postmaster.

Prairie is a small village located in the northwestern portion of the county and on the line of the Northern Pacific railway. It is in the center of a farming and dairying community and there is a large timbered district in the vicinity. There are several shingle mills nearby and room for others. Michael Canavan is the postmaster.

Fir is a small community located on the shore line of the Great Northern railway. It is in the center of a fine agricultural district that is noted for its production of oats and hay. Lands in the vicinity may be had at reasonable prices and there is abundant room for many new settlers. C. F. Treat is the postmaster.

Birdsview is a shipping point for timber and farming products, having transportation facilities both by rail and water. There is much good farming land to be had at reasonable prices. David Russell is the postmaster.



A View of Everett by Electric Light.



Snohomish County Views.

SKAMANIA COUNTY.

Skamania county is located in the southwestern section of the state, its southern boundary being formed by the Columbia river. Lewis county lies to the north, Yakima and Klickitat counties to the east and Clarke and Cowlitz counties to the west. With the exception of the portion lying along the Columbia river, the county is mountainous and the bulk of its area of 1,636 square miles is included within the Rainier Forest Reserve. One of the grand natural features of the county is Mount St. Helens, located in the northwestern part, whose snow-white peak is a landmark for scores of miles in all directions.

The ruggedness of the county is relieved by several beautiful valleys, each of which has its stream of pure mountain water watering its lands and finally mingling their waters with those of the Columbia river. Among these streams are the Washougal, Big and Little Salmon and Wind rivers.

Resources.

The timber and mineral resources of this county are both assets of great value, although as yet they are largely undeveloped. The timbered area is estimated at 138,000 acres carrying a stand of nearly 7,000,000,000 feet board measure. There are six saw mills in the county having a combined capacity of 120,000 feet of lumber each day.

The soil of the valleys is of great fertility and capable of producing large crops of fruits and vegetables. The traveler who journeys up the river on the boats obtains but a faint conception of the extent and value of the county's tillable area, although he cannot help but be impressed with the grandeur of the scenery. Away from the river and scattered among the valleys are many fine farms and orchards, while the foothills afford pasturage for large numbers of stock.

Fishing is carried on to a considerable extent along the river and this industry is an important contributor to the prosperity of the county.

Transportation.

Several lines of steamers plying on the Columbia river furnish transportation facilities, and within a short time the North Bank railroad will be in operation, giving the county the added benefit of rail transportation. The nearness of the settled sections of the county to the market afforded in the city of Portland, Oregon, is an important consideration to the farmers and fruit growers.

Climate.

The climate of the county is pleasant and healthful and in the coldest weather the thermometer rarely falls below the zero mark. There are several mineral springs whose waters are rapidly becoming known for their healing qualities.

Schools.

There are in the county 533 children of school age, and for their instruction 25 teachers are employed. The annual disbursement for school purposes is \$7,500. There are 16 school districts and 17 school houses. The assessed valuation of all property in the county is approximately \$1,000,000.

Development.

Skamania county has developed slowly and the bulk of its natural wealth is still practically untouched. Its minerals, well known to be valuable, are attracting the attention of prospectors, while the forests, fisheries and farming lands will furnish a competence to hundreds of additional families. The scenery, combined with the fishing and hunting afforded, are additional attractions that will prove alluring to many newcomers.

Principal Towns.

Stevenson, the county seat, is a town of about 300 inhabitants. It is located on the Columbia river and will also be an important point on the line of the Portland & Seattle railway, which is now in course of construction. Tributary to Stevenson there is a considerable farming, stock raising and dairying country, while fruit growing is also rapidly gaining a foothold. In the mountainous districts to the north there is much valuable timber and mineral deposits. One newspaper, the "Pioneer," is published. J. P. Gillette is the postmaster.

Carson is a village of about 100 people located a few miles north of the Columbia river and a short distance from the Portland & Seattle railway, now in course of construction. General farming, fruit growing and lumbering are the chief industries. Conditions for fruit growing are particularly advantageous. Drouth or crop failures are unknown. L. T. Smith is the postmaster.

Butler is a town of about 300 people located on the Columbia river and on the line of the Portland & Seattle railway, now in course of construction. Steamers plying the Columbia call at the landing for the farming and timber products of the adjacent district. Good farm lands are to be had at reasonable prices and there is room for new saw mills and factories for the manufacture of wood products. W. Butler is the postmaster.

Cape Horn is a small river station with a considerable farming and logging country adjacent to it. It has steamer connection with Portland, Oregon, and is on the line of the Portland & Seattle railway, now in course of construction. D. McPherson is the postmaster.

Mount Pleasant is a considerable settlement on the river and has a fertile farming district surrounding it. It markets butter, prunes, onions and potatoes.

Bear Prairie lies back of Mount Pleasant in the valley of the Washougal. It is a small, though lively farming community.

SNOHOMISH COUNTY.

Snohomish county is an empire in itself, thirty-six miles wide, seventy miles long, and contains 2,500 square miles. It is two and one-half times the size of Rhode Island and one and one-half times the size of Delaware; is one of the largest and richest counties in Washington; varied resources and an unequalled location have made Snohomish one of the leading industrial and manufacturing, as well as agricultural, counties of the Pacific coast.

There has been a great development in the past few years, but it does not approach what the future must surely bring. Its location has unsurpassed facilities for marketing its lumber, also one of the first in the state in the value of its lumber products. The inhabitants are largely from the middle west, making the citizenship strong and representative.

Minerals.

An extensive mineral belt crosses the county from north to south and extends east and west a distance of thirty miles. This territory includes the well known Monte Cristo, Goat Lake, Silverton, Silver Creek, Darington, Troublesome, Sultan, Stillaguamish, Index and North Fork districts.

The ores carrying gold, silver, copper, lead, nickel, and arsenic are mostly treated at the Everett plant of the American Smelting and Refining Company. This plant has a capacity of 350 tons per day. Railroad rates on ore range from \$1.25 to \$2.50 to Everett. At Tacoma and Everett smelters the average treatment charge on ore is from \$2.50 to \$6.00, and on many classes of ore somewhat less, thus making possible the handling of low-grade ores.

At the present time the Wayside, Rainey, Philo, Justice, Apex and Berlin mining companies are shipping to the smelters.

The Monte Cristo, Copper-Independent, Ethel and Copper-Bell mines have concentrators.

Many other properties are shipping at the present or will in the near future, they having the most development work done. The Monte Cristo, Penn Mining Co., "45" Consolidated, Haber, Copper-Independent, Ethel, Sunset, Nonpareil, Wilbur, Packard, Bonanza, Bonanza Queen, Vandalla, Copper-Bell, Silver Creek, Index, Independent, Blue-Bird, and others.

Development shows large veins of low grade ores exist, thus assuring tonnage for years to come. Besides the precious metal and copper mines, properties are being developed for zinc, large deposits of building stone, limestone and fine brick, and pottery clay, and excellent prospects in iron and coal.

There are inexhaustible supplies of excellent soft coal in the county, much of it is suitable for coke, all of which furnishes excellent cheap fuel for manufacturing and commercial purposes. According to the U. S. Geological Survey report of 1903, this county is third in the

state in production of gold and silver, and first in copper. Index ores have won the highest awards for copper values wherever shown.

Agriculture.

This item is particularly for the eastern farmer, who is looking for an opening in a good climate, a locality where he can build a permanent home and lay by some savings each year.

We have some knowledge of the struggles of the average eastern farmer, and we believe if he will put in the same time and effort on a Puget Sound farm that he does in the east he will make himself comfortably well off. We state without fear of contradiction that this section is without an equal in the United States for dairying, gardening, berries, poultry, hay, oats, potatoes, fruit, all root crops and general farming on small areas, and that it will pay to buy land outright for that purpose.

There is no need of irrigation in this section, as there are no drouths.

There are many towns in this section, all of them prosperous and enjoying rapid growth. This is on account of the immense lumbering, fishing, mining, manufacturing and shipping operations. This makes a market where the highest prices prevail. Eggs average 35 cents per dozen, butter 25 to 35 cents per pound, poultry 25 cents per pound, milk 16 to 18 quarts for \$1.00 the year around, and other products in proportion. The small farmer certainly has a chance to make money.

On account of a mild climate you do not have to spend all you lay by in the summer to keep warm in the winter. The water is specially pure and plentiful.

There is a difficulty in clearing the land, but since machinery has been brought into use it has been overcome. Unimproved land can be bought from \$5.00 to \$50.00 per acre, according to location and proximity to the towns.

As said before, land is hard to clear, having the stumps and tree tops on it just as the loggers left them. When you have this land cleared you have something good. An acre is worth many acres in the east in money making value.

There are many acres of good land in the valleys in this county. A ten-acre tract farmed on intensive principles will support twelve to fifteen cows, and the cost of butter fat need not exceed two cents a pound.

A five-acre tract in fruit and berries, under good cultivation, should produce \$400 an acre. Poultry farming offers excellent inducements under good management. Special crops like celery, rhubarb, onions, cabbage, etc., offer fine chances for profit.

The uncleared, logged-off lands furnish excellent opportunities for capital to invest in large as well as small tracts (see article in this work on this subject), on account of excellent transportation facilities by rail and water. Any market may be reached, and if produce is of good quality, well packed, the producer will be reimbursed with good

profits. Many thousands of dollars' worth of produce and fruit is annually shipped into this county, the home supply being insufficient. The same can be said of other counties on the Sound, this being true, also, of early garden products. Thousands of dollars' worth of berries are annually shipped into this county, and yet there is no locality more favorable for their production. Some of the largest raspberry farms in the world have been established here during the past two years, with estimated investments of \$65,000.

The soil is so fertile that the Spencer Seedless Apple Company, which purchased the right to propagate and sell the trees of this remarkable fruit in Washington and Oregon, have located their nursery in this county near Everett and Snohomish. Ebey Island, in the delta of the Snohomish river, and adjoining the city of Everett, about to be reclaimed, restores for use thousands of acres of the most fertile land in the world.

Climate.

The climate of Snohomish county is identical with that of the favored sections of the east shore of Puget Sound. It is one of the most agreeable and healthful in the world; no extreme heat and cold. The ozone from the evergreen forests and the salt air from the sea contribute a delightful freshness and coolness which makes the summers perfect. When the seasons, both summer and winter, are considered in comparison with the east, where the extremes are so general, the splendors of the seasons, together with the charms of the majestic mountains and the many pleasures connected with the island-dotted Sound, become more generally known in the east, this county will become one of the principal resorts for the tourist and the health seeker.

Snohomish county is favored with long seasons, free from frosts, mild winters, and not excessive precipitation, very seldom thunder storms and lightning, no blizzards, no wind storms to compare with those of the east.

Principal Cities and Towns.

Everett is the county seat and metropolis of the county, a leading manufacturing point of the Pacific Northwest. Everett astonished President Roosevelt in 1903. He would be more than astonished in 1907.

Everett is situated on Puget Sound and has a splendid harbor. In 1891 the site of the city was an uninhabited tract of timber. In 1902 she had a population of 20,217. The population at this date is 30,000. Everett is the largest lumber town in the commonwealth. Says the Seattle Times:

"No city in the Northwest has enjoyed so large an increase in population and business as has Everett, and there are no signs of stopping.

Says the Seattle Post-Intelligencer:

"Everett's harbor is so situated that the largest vessels that sail can anchor at the wharves in front of the city. War vessels can come into port and find good anchorage."

Sea-faring men admit that her harbor stands as one of the best on the Sound. The largest steamers arrive and depart from her wharves. War vessels have frequently arrived in the harbor in front of the city and found good anchorage, remaining for an indefinite period. In fact, vessels can safely anchor at any point between Everett and Mukilteo.

Everett, being so situated, can market its manufactured products, being flour, lead, paper, creosote, timber and lumber, throughout Alaska, South America and the Orient, and in many instances transports the same in Everett-built vessels. Everett's lumber, shingles, sash, doors, etc., go to all parts of the United States, as well as foreign countries. She is the center of one of the gold, silver, lead and copper mining districts of the west, and is surrounded by the most productive dairy, fruit, berry, poultry and garden truck districts in the state; is the largest log market in the Northwest. for vast quantities of the finest fir, cedar, spruce and hemlock, still standing, and will be for years, this being directly tributary by rail and water, as the Snohomish, Stillaguemish, Snoqualmie and minor streams make their way toward the Sound, floating the logs in these streams to the booming grounds ready to be taken to the mills.

The following statement of the principal industries of Everett, together with the number of men employed for the year of 1906 and the monthly payroll of each, shows conclusively that Everett is entitled to the name "City of Smokestacks:"

LUMBER MILLS.		<i>Men</i>	<i>Monthly Payroll</i>
Weyerhaeuser Timber Company	210	\$14,000	
Clarke-Nickerson Lumber Company	200	15,000	
Ferry-Baker Lumber Company	150	9,000	
Eclipse Mill Company	150	8,000	
Mukilteo Mill Company	225	12,000	
Mitchell Lumber Company	90	7,500	

SHINGLE MILLS			
Seaside Shingle Company	60	5,000	
Carlson Brothers	30	3,000	
Russell Mill Company	28	2,600	
Lundgren-Swanson	27	2,500	
C. A. Blackman Company	86	1,800	
O. K. Mill Company	16	900	
Cavalario Mill Company	33	2,200	
Mann Shingle Company	19	1,200	
Everett Shingle Company	35	2,000	
Northwest Mfg. Company	30	1,800	
New Western Shingle Company	35	2,000	

SASH AND DOOR FACTORIES			
Robinson Manufacturing Company	135	7,000	
Weidauer-Lansdown Company	125	7,000	
Everett Interior Finishing Company	15	1,000	
Everett Sash and Door Factory	20	1,500	

OTHER INDUSTRIES		Men	Monthly Payroll
Great Northern Yards	450	\$40,000	
Puget Sound Pulp and Paper Company	165	11,000	
Everett Improvement Company	100	8,500	
American Smelting and Refining Company	125	10,000	
American Tugboat Company	60	4,500	
American Pile Driving Company	15	1,200	
Sumner Iron Works	147	10,000	
Bayside Iron Works	15	800	
Puget Sound Timber and Pile Preserving Company	21	1,365	
Haine's Tannery	14	900	
Haferkorn's Cigar Factory	21	1,500	
Van Valey Bottling Company	7	875	
Everett Brewing Company	20	1,500	
Everett Gas Company	15	1,200	
Frye-Bruhn Company	21	2,000	
Carsten's Packing Company	15	1,000	
Everett Creamery and Cold Storage Company ...	11	770	
Washington Stove Works	5	500	
Everett Construction Company	26	4,000	
Washington Turpentine Company	10	1,000	
Everett Flour Mill Company	25	2,000	
Total	2,941	\$211,110	

INDUSTRIAL PLANTS UNDER CONSTRUCTION

DeLarm & Buchard	20	\$2,000
Canyon Lumber Company	100	6,000
Hyena Mill Company	20	2,000
Clough-Whitney Company	60	6,000
Everett Lumber Company	20	2,000
McWilliams & Henry	75	4,500
Grand Total	3,336	\$238,610

Everett has 3,336 men employed in industries alone. Everett has the best of graded schools and fine school buildings; good churches of all denominations, well represented, and a progressive, hospitable people. Fraternal societies are well represented. The Masonic orders have a fine building. The Elks have a large organization and fine quarters, and they will soon build a home of their own. The Grand Army of the Republic are well represented in the city and own a home of their own. The Young Men's Christian Association have a fine building. The city has a fine public library located in the heart of the city. The chamber of commerce has a good membership, with its headquarters in rooms in the library building. The business men of the city maintain a fine club room called the "Cascade Club," where members invite outside parties and discuss the best interests of the city.

Two theaters provide amusement for the people, so that the laboring man and his family can seek pleasure and pastime as numerous and varied as the industries. The city has two daily papers, the "Herald" and the "Tribune," and a weekly, the "Eko."

Everett is a subport of entry of the Puget Sound district, and is one of the leading deep-sea ports of the Pacific coast. The United

States government is building a fresh-water harbor at Everett, and has already expended half a million dollars.

Everett has five banks at the present time. The following statement will show the total deposits of the banks of the city for the years enumerated:

NAME.	Organ- ized.	Capital stock paid in.	Surplus and undivided profits.	Deposits.	Loans, discounts, bonds, war- rants, over- drafts, etc.
American National Bank.....	1902	\$100,000	\$36,355 82	\$1,180,210 80	\$907,874 90
Bank of Commerce.....	1900	60,000	8,659 97	547,015 66	421,790 01
Everett Trust & Savings Bank.	1902	15,000	1,087 82	484,996 90	175,926 43
First National Bank.....	1891	100,000	54,545 84	1,744,189 69	1,306,190 50
First Scandia Bank.....	1906	30,000	165 63	119,806 45	102,921 45
Totals		\$305,000	\$160,815 08	\$4,025,669 50	\$2,913,708 29

Published statements of the different banks in the city show that the increase in deposits from August, 1906, to August, 1907, is more than the total deposits of all of the banks in the first ten years in which the banks were established, which shows a remarkable growth of business in the city of Everett. It also shows a very strong condition at the present time, having 41 per cent in reserve, and the national banking laws only require 15 per cent.

The Everett Pulp & Paper Company is one of the oldest and largest industries in Everett, and the only plant of its kind in Washington. It manufactures twenty-six tons of book, writing and wrapping paper each day in the year. It markets its product in the coast states, in China, Japan, the Philippines, Australia, New Zealand and other countries of the Pacific. The company will this year enlarge its plant so as to put upon the market other kinds of paper. The paper in this book was manufactured complete at this mill. The raw material used is the native fir, spruce and cottonwood. The sheet at which the reader is now looking may have come from six feet under the bark and out of the heart of one of the forest monarchs near Everett, in Snohomish county.

Everett has a large smelter, where the ores which abound in the mines in the Cascade mountains are brought. These mines are known as the Wayside, Rainier, Philo, Justice Alex, Berlin, Monte Cristo, Penn Mining Company, "45" Consolidated, Haber, Copper, Independent, Ethel, Sunset, Nonpareil, Wilbur, Packard, Bonanza, Bonanza Queen, Mandalia, Copper Bell, Silver Creek, Index, Independent, Blue Bird and many others. Many of these properties are shipping at the present time; others are doing their development work. In connection with the smelter a large arsenic plant is operated, the only one in the country.



Interesting Views, Snohomish County.



Cities of Snohomish County.

Besides all of the precious metals and copper mines, a property is being developed for its zinc values. Large deposits of building stone, granite, limestone, fine brick and pottery clay, quartz and sand suitable for glass making, and prospects for iron and coal are found in the Cascades of Snohomish county. Much of the coal is suitable for coke. These mines are all adjacent to Everett.

At all stages from the first inception of the city of Everett its progress in the manufacturing industries has been rapid and almost unchecked. In its earliest days, before the construction of the transcontinental railroads to the place, many industries were started, and they have grown into importance. Everett early received the name "City of Smokestacks," and has retained the name. In the time of industrial establishments, the smelter, which is now running, the paper mill and the Sumner Iron Works were the first; other small establishments grew into importance. A new country, with new industries, called for a new line of products, especially of machinery, and the pioneer manufacturers of Everett persevered and achieved a fair measure of success, then enlarged their establishments, and invented new machinery requisite for the manufacturing of shingles and other products.

The state of Washington has grown very fast. A population has come in since the last issue of 1905 until we are past the million mark. Everett has had her share, and is still forging to the front. It is in close proximity to that which will produce a vast amount of power. It does not call for the destruction of priceless forests, but only the employment of forces which are perpetually reproduced by nature. Transmission of electric energy has made it possible to utilize the power of the torrential mountain streams of which Everett has such a wealth. By transmission of this power Everett will be enabled to run not only her manufactories, but her street cars and factory wheels, by energy borrowed from the rivers in the mountains lying at her doors. There is now no portion of the state in which the outlook for the manufacturing business is better than in the city of Everett; no field which is more tempting to men of energy and capital. Her railroads, emerging in all directions, give an outlet for all products. No better illustration can be given in that line than the course that is being pursued by the Great Northern railway through its president. He entered the city of Everett, with his line striking tide water on the Sound first, and continued on his shore line to Seattle; built a warehouse at Smith Cove, where he has had to do a vast amount of dredging in order that vessels may reach the warehouse. Since then the Great Northern railway has occupied a large area of ground for its yards at Everett, in which yards the westbound transcontinental freight is distributed north and south, and at which point the eastbound transcontinental trains are assembled, and made up for their long trips across the continent, and has built roundhouses and shops, creating a freight center. At the present time the road has built a large

warehouse on the water front, the same being so arranged as to enable it to run its freight cars from the main tracks directly into the warehouse and then load vessels direct from the same.

They have built a large elevator alongside of the warehouse, the same being completed and now receiving this year's wheat crop. The Great Northern railway has also put in shape grounds on the Sound frontage for a new depot, and the same will be built within a few months at a cost of five hundred thousand dollars.

The Northern Pacific has one line into Everett, and by the completion of the Darrington cut-off will reach Everett terminals over one of the shortest lines from the east. Also the Northern Pacific has the Monte Cristo railway, which runs from Everett to the Monte Cristo mining region and taps good mining sections.

The Northern Pacific is constructing an extensive system of lines around that rich and hitherto unopened country known as the Olympic peninsula, the section lying between Puget Sound and the Pacific ocean. The outlet will be by a car ferry across the Sound from Port Ludlow to Everett. This plan has been formally ratified by the directorate of the Northern Pacific, and is now in the hands of the engineering department to be put into execution. It means as much to Everett as the building of a new railroad to the city, and will add hundreds of thousands of dollars to the city's commerce.

Many of the most important of the Puget Sound steamships make regular daily trips to and from Everett, thus giving that city the transportation facilities of the salt water.

Many new lines of railway are crossing the state, and will be known as transcontinental. The foremost of these is the St. Paul & Milwaukee railway. The Chicago, Milwaukee and St. Paul, now building to the coast, will in the near future have terminals at Everett, as will also the Union Pacific, and thus make five great railroads to touch the thriving metropolis of that great section.

The Canadian Pacific has trackage arrangements whereby it can reach Everett with all its trains and traverse this section. It also has ample use of the terminal tracks within the city. All of these will make Everett their central point. With these terminals Everett will become a railroad center.

The electric railway, which forms a part of the Everett system, runs to Lowell, also to the smelter, and at the same time runs to Snohomish. This system has changed hands, and comes under the control of Messrs. Stone, Webster & Co. This company runs the inter-urban between Seattle and Tacoma, and has under construction the line from Everett to Seattle; also the line from Everett to Bellingham. The line from Everett to Seattle will be running this season. A line will be built from Everett via Snohomish to Falls City, which will be of vast importance to Everett, as well as the country through which the same will pass. Everett will be the central point for inter-urban lines.

Those who visit Everett, looking for a home and business, will find

the best located townsite in the state of Washington. It borders on the Sound on the west, on the Snohomish river on the east, being a level plateau of land with enough rise and fall for suitable sewer facilities and complete drainage. Everett is well laid off, with wide streets throughout the entire city. The business portion has particularly wide streets and wide sidewalks. Hewitt avenue, the main business street, running from the Sound water front across the city to the river, has during the past year been paved from the Sound front to Broadway with wooden blocks prepared by the Puget Sound Timber Preserving Company, whose plant is located at Lowell. The avenue from Broadway to the river is paved with asphalt, with cement sidewalks on each side of the avenue. Fine up-to-date residences line each side of the streets in the residence portion of the city. The city has gas and electric lighting, Hewitt avenue being lighted at each side, as will be seen by the cut in this work.

The city being largely composed of manufactories, employs many men. A large percentage of them have families and own their homes, giving the residence portion an appearance of thrift.

The Norwegian College has a fine location in the city, and will soon commence the erection of fine buildings and will become one of the educational institutions of the state.

Snohomish is a city of about 4,000 inhabitants located on the river of the same name and on the lines of the Great Northern and Northern Pacific railways. It also has connection by boat and electric car line with the city of Everett. Snohomish is not only an important manufacturing center, but has the added advantage of being the commercial and distributing center for a large and highly productive agricultural district. Lumber mills, shingle mills and other industries help to swell the pay roll of the town, while the patronage of the farmers, dairymen and fruit growers of the tributary district contributes substantially to the prevailing prosperity. These varied interests have created a demand for commodious business blocks and of these there are many, occupied by mercantile concerns of different classes. Snohomish is also the headquarters for several of the important mining interests of the county, and the business of supplying the mines is a valuable portion of the town's trade. A daily paper is published, water and electric light are supplied to consumers at reasonable rates, the schools are among the best in the state, there are numerous churches representing nearly all denominations, good hotel accommodations, and many well built, pleasant homes. Snohomish is one of the oldest settled communities in the state and is a solid and substantial community.

Stanwood is a town of about 800 people located near the shore line of the Great Northern railway in the northwestern part of the county. It also enjoys steamer connection with other Puget Sound cities. The chief industries of the town and of the surrounding district are the manufacture of lumber and shingles, farming, dairying,

and fruit growing. A fruit cannery is a needed industry and there are openings for various mercantile enterprises. Small fruits do remarkably well in this district. The town has an electric lighting and gravity water system, three churches, good schools, volunteer fire department and a number of substantial store buildings. A. B. Klaboe is the mayor, George M. Mitchell is the town clerk and D. C. Pearson is secretary of the local commercial body.

Arlington is a town of about 2,000 people located on the line of the Northern Pacific railway in the northeastern section of the county. The principal industries of the town grow out of the large lumbering, mining and agricultural interests of the surrounding district. Bog iron is being mined in large quantities and shipped to the smelters in this state. A creamery cares for the products of the neighboring dairy ranches and several mills engaged in cutting lumber and shingles are important industries. There are several churches, good school facilities, hotels, bank, weekly newspaper and numerous stores. Arlington is a shipping point for considerable quantities of surplus products, including butter, hay, fruit, vegetables and wood products. It is a growing community.

Monroe is a town of about 2,000 inhabitants located on the main line of the Great Northern railway. The chief industries of the town and of the surrounding district are logging, lumbering, shingle manufacturing, dairying, small fruit growing and general farming. There are six churches in the town, which also maintains an up-to-date school system. There are also a public library, light and water plants, two weekly newspapers and substantial store buildings. The soil conditions of the surrounding district are excellent and opportunities for parties to engage in farming are of the best. B. L. Monck is the mayor, E. C. Bissell is the town clerk and S. E. Tallman is secretary of the local commercial club.

Edmonds, a town of about 1,350 inhabitants, is located on the shore line of the Great Northern railway about midway between Seattle and Everett. Six passenger trains pass through the town daily. Edmonds is admirably located for the successful operating of manufacturing enterprises and several large concerns will establish plants there during the present year. There are four churches, good school system, a volunteer fire department, and an excellent water supply. The chief industries now operating are shingle mills, lumber mills, box factory and excelsior factory. James Brady is the mayor, George M. Leyds city clerk and S. T. Street is secretary of the local chamber of commerce.

Sultan is a town of about 500 people located in the foothills of the Cascade mountains and on the main line of the Great Northern railway. Lumbering, farming, fruit growing and trout raising for the Seattle markets are the chief industries. There are good openings for a brick yard, creamery and box factory. There is one church, a good school, volunteer fire department and a number of stores. Lands

well adapted to farming may be had at reasonable prices. J. H. Bosborough is the mayor; Thomas W. Musgrove is the town clerk.

Marysville is a town of about 1,400 people located on the line of the Great Northern railway a few miles north of the city of Everett. Logging and the manufacture of shingles and lumber are the chief industries. A creamery and woodenware factory are needed. There is an electric light plant and water is supplied to residents at cheap rates. One newspaper is published. There are 200 wage earners in the town, with a monthly pay roll averaging \$15,000. Steve Sanders is the mayor and Otto Henderson is the town clerk.

Granite Falls is a town of about 700 people located on the Monte Cristo branch of the Northern Pacific railway. Mining and lumbering interests are both well represented in the town, one mine located near by employing a large number of men and being a heavy shipper of gold and copper bearing ore to the smelters at Tacoma and Everett. Saw mills, shingle mills, a lime kiln and stone quarry are also important industries and contributors to the prosperity of the town. There is considerable good agricultural land in the vicinity.

Goldbar is a village of about 300 people located on the main line of the Great Northern railway and well up toward the foothills of the Cascade mountains. Lumbering, mining and farming are the chief industries and there are opportunities awaiting newcomers in connection with all these. Berry growing and truck farming are carried on to a considerable extent and with uniformly satisfactory results. There is much cheap logged-off land in the vicinity. John R. McKay is the postmaster.

Mukilteo is located on the shore of Puget Sound and also on the line of the Great Northern railway. It is an important milling and logging point and is surrounded by a country well adapted to fruit growing and general farming. There is room for additional wood working plants and a fish cannery should do well. Dairying and poultry raising offer splendid inducements, as all the requisite conditions, including market facilities, are the best. Mukilteo has good schools, several churches and a variety of mercantile establishments. Mrs. L. Sinclair is the postmistress.

Darrington is a town of about 500 people located on a branch of the Northern Pacific. It is in the center of a fine timbered district and offers advantageous opportunities to those who may desire to engage in lumbering and kindred enterprises. There is considerable logged-off land suitable for general farming that may be had at low prices. A number of mining properties have been developed in the tributary district and this industry bids fair to become an added source of prosperity to the town. Charles E. Moore is the postmaster.

Monte Cristo is the terminus of a branch line of the Northern Pacific railway, connecting with the main line which parallels the shore of Puget Sound, at Hartford. Monte Cristo has a population of about 150 people and is the distributing point for important mining

operations. At present the surrounding district is included within the federal forest reserve, so that development other than mining is at a standstill. J. M. Kyes is the postmaster.

Silvana is located on the line of the Great Northern railway and in the northwestern portion of the county. The population is about 200 and the industries of the surrounding district are dairying, farming, lumbering and the manufacture of shingles. There is a great deal of logged-off land in the vicinity that may be had at cheap prices and which is well adapted for all general farming purposes. Iver Botten is the postmaster.

Silverton is a mining town located on the branch of the Northern Pacific railway running from Everett to Monte Cristo. It is well up toward the mountains and its business interests are involved almost exclusively with the mining industry. There is some tillable soil in the vicinity, but most of it is included within a federal forest reserve. William McDonnough is the postmaster.

Getchell is a small lumbering center located on the line of the Northern Pacific railway. There are two shingle mills, one lumber mill and several logging concerns operating in or near the town and giving employment to a large number of men. The logged-off lands in the vicinity are being cleared and rapidly converted into farms. Almira L. Gampp is the postmistress.

Pilchuck is an important milling point located on the line of the Northern Pacific railway and near the northern border of the county. The lumber interests absorb practically all the attention of the people, although there is good agricultural land in the vicinity. Coal prospects have also been found. The population is about 300. James E. Bell is the postmaster.

Maltby is a village of about 200 people located in the southwest portion of the county and on the line of the Northern Pacific railway. It is a logging, lumbering and shingle manufacturing center and annually markets large quantities of timber products. The logged-off lands surrounding the village are rapidly being improved and turned into productive farms.

Oso is a shingle mill point located on the line of the Northern Pacific railway. Logging and the manufacture of shingles with farming on a small scale make up its chief industries. S. P. Cogswell is the postmaster.

Florence is a village of about 150 people having both steamboat and railway communication with the cities of Puget Sound. Dairying, general farming and the manufacture of shingles are the chief industries. S. A. Satrum is the postmaster.

SPOKANE COUNTY.

Spokane county lies in the extreme eastern section of the state, being bounded on the north by Stevens county, on the east by the Idaho state line, on the south by Whitman county and on the west by Lincoln county. The area of the county is 1,680 square miles.

Transportation.

The transportation facilities are the best of the Inland Pacific Northwest. Two transcontinental railroads, the Northern Pacific and Great Northern, traverse the county from east to west; a third transcontinental line, the O. R. & N. Company, enters from the southwest, after passing through one of the richest agricultural countries in the world; and a fourth transcontinental road, the Spokane International (C. P. R.) enters the county from the northeast and terminates at Spokane, the county seat. The Burlington runs through trains to the coast over the Northern Pacific, thus making five transcontinental lines for all practical purposes. The Spokane Falls and Northern extends north into British Columbia and to Republic, Wash.; the Washington Central (N. P. branch) extends west into the Big Bend district of the Columbia river; the Spokane & Inland (electric) extends south to Palouse, Colfax and Moscow, and the Spokane & Palouse (N. P. branch) extends south to Moscow, Stites, Culdesac and Lewiston, Idaho; the Kootenai Valley (G. N. branch) extends north into British Columbia; the Couer d'Alene & Spokane (electric) extends east to Liberty Lake, Coeur d'Alene City, and Hayden Lake, Idaho, with the O. R. & N. company and N. P. branch lines, into the famous silver-lead region of Northern Idaho; and an electric road (Wash. W. P. Co.) to Medical Lake, west sixteen miles, with a branch line to Cheney, is now open to traffic. The total railway mileage in the county is approximately 329 miles.

Topography and Industries.

The northern portion of the county is somewhat mountainous and is covered with a fine growth of pine and tamarack timber; much of this section is suitable for agriculture, while all is adapted to grazing. The central part of the county is rolling and is traversed by the Spokane river; the central section to the west of the city of Spokane is fine agricultural land, while to the east of Spokane is the Spokane valley, which is rapidly being brought into a high state of cultivation by means of irrigation. There are about 40,000 acres in this valley capable of irrigation; the Spokane Canal company and the Spokane Valley Land & Water company have large irrigation systems, with several thousands of acres now under the ditch. It remained for the Modern Irrigation & Land company to utilize the water from the underground river which flows through this valley for irrigation purposes. The water is raised, by means of electric pumps, from wells varying in depth from ninety-seven to one hundred and forty feet. There are five pumps which furnish 15,600 gallons per minute, irrigating 3,000 acres now under culti-

vation. The success of this project, at first regarded as chimerical, demonstrates that every acre in the valley can be irrigated regardless of the water supply from the Spokane river and several nearby lakes. The southern portion of the county is rolling and comprises some of the finest agricultural land in the state. Large areas of this section are utilized for wheat raising, while here are grown the finest sugar beets in the world. The factory of the Washington State Sugar company, located at Waverly, on the O. R. & N. and Spokane & Inland railways, produced last year 250 carloads of refined sugar. Horticulture is an important industry, many thousands of acres being planted to orchard. The apples grown in this county are of splendid quality and flavor. All kinds of fruit, including berries, are grown and are of unsurpassed excellence of flavor.

Lumbering is a considerable industry, while stock raising and dairy-ing are also extensively engaged in. Over 1,000,000 bushels of wheat are grown annually. The flour mills of the county have a combined capacity of 3,600 barrels daily.

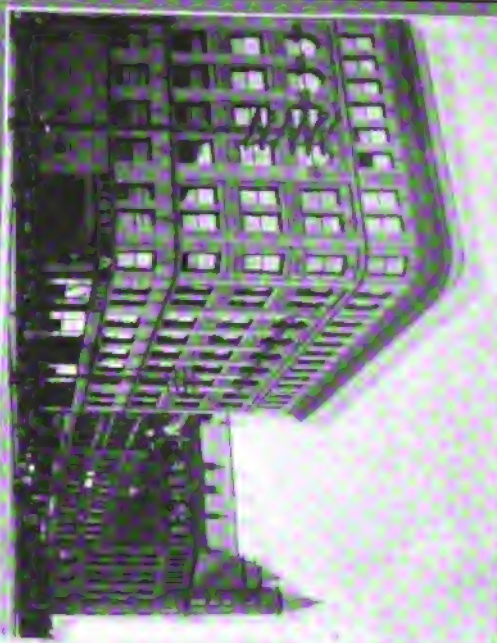
Schools.

There are 156 school districts in the county and eighteen towns where graded schools are maintained; several of the rural districts also have graded schools; the total valuation of school property is \$1,509,260; the total valuation of assessed property with improvements (1906) is \$52,548,674; personal property, \$6,755,794. There are 13,750 horses and mules, valued at \$489,965; 21,874 cattle, valued at \$293,280; 704 sheep, valued at \$1,380; 3,731 hogs, valued at \$14,645.

Principal Cities and Towns.

Spokane, situated on the Spokane river, is the county seat of Spokane county, and is the metropolis of Eastern Washington, having a population of 80,000. Spokane is the center of a great wheat raising section and is the principal mining and commercial center between the Cascades and the Rocky mountains. The first settlement was made in the summer of 1873 and the town was incorporated in 1883. Bradstreet's for 1906 shows 1,559 business establishments, with total capital invested amounting to about \$24,500,000. A conservative estimate of the total value of manufactured products for 1906 is \$12,000,000—a gain of 100 per cent in the past five years. There are over 12,000 wage earners, receiving over \$9,000,000 annually. The principal industrial establishments are lumber mills, flour mills, machine shops, agricultural machinery, brick plants, iron works, foundries, pottery, cereal food, furniture, etc.

The industrial prosperity of the city is due largely to the mines in the vicinity, the great agricultural resources of the surrounding country, and to the extensive water power which offers special inducements to manufacturers. Here is found one of the largest developed water powers in the state within the heart of the city. The Spokane river is precipitated over a series of cascades, having a total fall of 132 feet,



SPOONING STREET SCENES.



*every
Public
Buildings*



City Hall



Court House



City School



City School

which furnish a minimum of 33,000 horse power, of which 15,000 horse power is developed. The electrical power thus generated operates 90 miles of street railway, 170 miles of electric suburban road, and is transmitted a distance of over 100 miles to operate the silver-lead mines of the Coeur d'Alene mining district of Northern Idaho, besides furnishing the light and power for general use in the city. There are twenty-nine bridges which span the river, one a cantilever 1,500 feet long.

There are four national banks, with a combined capital of \$2,050,000, besides several loan and trust companies. Bank clearings for 1906 amounted to \$228,452,196; bank deposits, \$23,243,076. The total assessed value of city property for 1906 amounted to \$34,006,702. The city owns its own water works, from which an annual revenue of over \$300,000 is derived. As evidence of the rapid growth of the city, the total building permits for 1906 amounted to 1,781, with a total estimated cost of \$3,590,688. From 1900 to 1906 inclusive, 9,767 building permits have been issued, having a total estimated value of \$17,840,726. The educational facilities are excellent. There are twenty-two public school buildings, constructed of brick and stone and costing \$1,250,000, which are well equipped and will compare favorably with any in the country. There are many flourishing private educational institutions, among which may be noted Spokane college, Gonzaga college, Academy of the Holy Names, Houston and Lyon schools for boys, Brunot Hall, a seminary for girls and three commercial colleges. There are three daily newspapers, having a combined circulation of 35,000, which, with nine weeklies and thirteen monthly publications, cover the field of literature. The city has a public library, containing over 12,000 volumes, and a Carnegie library building costing \$85,000. There are 163 church organizations, 127 secret and benevolent and labor organizations, fourteen public and private hospitals, seven theaters and five public parks. Here is located the U. S. circuit court, the headquarters of the U. S. District Court, Eastern Division, U. S. military post (Fort Wright); the government headquarters of the postal inspector service, known as the Spokane division, which includes the states of Washington, Montana, Idaho, Oregon and the territory of Alaska, and comprises the largest territorial division in the United States, and a U. S. land office. Postoffice receipts for 1906 amounted to \$250,233.

The total valuation of school property is \$1,750,000; of personal property, \$9,759,470.

Cheney is a city of about 1,500 people, located about ten miles southwest of the city of Spokane. It is reached by the main line of the Northern Pacific railway, the Washington Central railway, an electric line running to Spokane and will also be on the line of the Portland & Seattle road now in course of construction. The principal industries are a cheese factory, flouring mill, brick yard, threshing machine sacker factory, brewery and many mercantile enterprises. There is a two-story city hall costing \$4,500, five churches, good schools, volunteer

fire department, electric lighting plant and city water. Wages to the amount of \$15,000 monthly are paid out. One of the State Normal schools with an enrollment of 400 students is located here. L. H. Houck is the mayor, J. W. Minnick is the city clerk and C. C. Richardson is secretary of the local chamber of commerce.

Medical Lake is situated in the western part of the county on the line of the Northern Pacific railway. It is widely known as the site of the Eastern Washington Hospital for the Insane, and for the curative properties of the lake of the same name on the shore of which the town is located. The state also maintains an institution here for the care of feeble minded children. One of the important industries is the evaporation of the lake water, thereby securing a salt which is used in the manufacture of a toilet soap. An extensive granite ledge is being quarried for building stone. The town is supplied with the usual church and school facilities, has numerous business establishments, and ships considerable surplus products to outside markets.

Rockford is a town of 1,200 people and is located on the line of the O. R. & N system. The chief industries of the town are flouring mills, lumber and planing mill, brick yard and a number of stores. The surrounding district is devoted to grain growing, horticulture and stock raising and makes Rockford an important business center. There are openings for a sash and door factory and creamery. The town has four churches, good schools, electric lighting and water plants. It markets annually close to a half million bushels of grain. Glen M. Gould is the mayor, James Motters is the town clerk and secretary of the local chamber of commerce.

Hillyard is a city of about 1,500 inhabitants, located on the Spokane Falls & Northern railway not far from the city of Spokane. The main line of the Great Northern also reaches the city and it is connected with Spokane by an electric road. The main industry of the town is the car shops of the Great Northern system, which employ large numbers of men. There are also lumber and planing mills and a factory for the manufacture of concrete blocks. The town has four churches, good schools, electric lighting and water systems and a monthly payroll of \$40,000. It is a growing and prosperous place. Dr. J. Farrow is the mayor. B. S. Sheire is the city clerk.

Fairfield is a town of about 400 inhabitants located in the southeast section of the county and on the line of the O. R. & N. system. It is in the center of a farming and fruit growing section and enjoys a profitable trade with the surrounding district. It is a prosperous little place and offers a number of inducements to newcomers who wish to engage in business. There are two churches, good school, volunteer fire department and a weekly newspaper is published. C. A. Soy is the mayor, G. W. Brown is the town clerk and O. H. Loe is secretary of the local commercial club.

Spangle is situated in the center of the southern half of the county, on a branch of the Northern Pacific railway. It is essentially a farm-

ing town and ships large quantities of all the cereals, the country surrounding the town being well settled. There are a number of warehouses, good schools, stores, a brick yard and feed mill. The town has excellent church facilities.

Latah is an incorporated town, located on a branch of the O. R. & N. railway, forty-two miles southeast of Spokane. The town is an important grain shipping point, being located in one of the best grain raising sections of the state. There are a bank, eight warehouses, a fruit evaporating plant, good stores, schools and churches, a creamery and flour mill. Large shipments are annually made of wheat, cream and fruits.

Milan is a village of 300 people, located in the northern part of the county and on the line of the Great Northern railway. It is surrounded by a lumbering, farming and stock raising district, and there are abundant opportunities for newcomers in all these lines of industry. J. F. Congleton is the postmaster.

Moab is a small station on the Northern Pacific railway. A saw mill is located there, and surrounding the town is a fine farming and fruit growing district. The soil is good and the transportation facilities afforded should make the district an attractive one to settlers. Geo. Gregg is the postmaster.

Deepcreek is a small village located on the line of the Northern Pacific railway. It is surrounded by a farming country and the soil is very productive. It is considered a good location for a beet sugar factory. Otto E. Behm is the postmaster.

Buckeye is located on the Spokane Falls & Northern railway. Lumbering is the chief industry, although there is much good farming land in the vicinity. C. H. Austin is the postmaster.

STEVENS COUNTY.

Stevens county occupies the extreme northeast corner of the state and has an area of about 4,500 square miles. The population at the present time numbers about 24,000, a substantial increase having occurred during the past two years. Its western boundary is marked by the Columbia river and a portion of its southern boundary by the Spokane river. The Colville river rises in the southern part of the county and flows in a general northwesterly direction, emptying into the Columbia near Kettle Falls. The Pend d'Oreille river enters the southeastern part of the county and, flowing in a northerly direction, enters the Columbia a short distance north of the international boundary. Both the Columbia and the Pend d'Oreille are navigable and form an important part of the county's transportation facilities.

Transportation.

The Spokane Falls & Northern railway follows the line of the Colville river northward through the county. At Marcus, near the junc-

tion of the Columbia and Kettle rivers, the railroad branches, one line following the Columbia river valley and the other running over through Ferry county.

Topography.

The topography of the county is made up of three principal mountains ranges extending north and south through the bulk of its length. These ranges divide the county into three large and fertile valleys. The Pend d'Oreille valley, traversed by the river of that name, is a splendid stock and dairy country with many other promising industries, especially lumbering. The Colville valley extends from near the south line of the county north to the Columbia river. The valley of the last named stream extends the full length of the county north and south and is noted for its healthful climate, its fine scenery and the fertility and productiveness of its soil.

Resources and Productions.

The resources of Stevens county are exceedingly diversified. Agriculture and fruit raising are the chief industries. The winter apple of Stevens county has gained a reputation both for its flavor and keeping quality in the eastern markets, and the growers never fail to find a market at the highest prices. All kinds of fruits grown in a temperate climate do well. In agricultural products, timothy, alfalfa, clover, wheat, oats, barley, rye, and in some sections corn, give an abundant yield, while the mountain ranges furnish abundant summer pasture for the herds of cattle. Within the last two years dairies have been established in different localities, and there are many localities where this industry can be developed and made to pay good profits.

The Columbia river valley is especially adapted to irrigation, and the first large irrigation ditch in the county was formally opened on June 24th of this year. This ditch will water thousands of acres of valuable land from the waters of the Colville river, at and south of the town of Kettle Falls, in the valley of the Columbia.

The lumbering industry is second in the value of its production in this county. There are about 100 saw mills in operation, employing thousands of men, still the forests have scarcely been touched by the logger's ax, and there is yet abundant room for more mills. Yellow and white pine, cedar, larch and fir, are the most abundant and valuable timbers.

Recent developments in mining show that with small capital this county will rank high in the production of the precious metals. The Meatline mines in the northeastern part of the county are being rapidly developed, and are giving good values in silver-lead ores. The Kettle river district produces gold and copper. The First Thought and Napoleon mines have already passed the development stage, and are paying mines. The Chewelah district has at present two shipping mines, and many more are nearing that stage of development.

In the Deer Trail district a valuable deposit of tungsten is being developed by a representative of the Krupp Gun Works of Germany.

Many thousand dollars have already been spent upon this deposit, which bids fair to be of great value.

Stevens county has many valuable deposits of marble, limestone, fireclay and cement rock, which are as yet only slightly developed.

There are unlimited opportunities for the capitalist, good openings for business men, and employment for laboring men in this county.

Colville, the county seat, is a town of about 1,600 inhabitants, located in the northwestern section of the county and on the line of the Spokane Falls and Northern railway. Lumbering and farming are the chief industries of the district of which Colville is the center. There are openings in the town for a box factory, sash and door factory, creamery, machine shop and several other enterprises. The town has six churches, volunteer fire department, electric lighting and water systems, good public schools, a fine court house, and many business buildings, hotels, etc. Not far from Colville is a large tract of government land that contains many sections well adapted to agricultural purposes. Colville is a pretty little town, prosperous and enterprising, and has numerous well-kept, pleasant homes. L. B. Harvey is the mayor, A. B. Sansburn is the town clerk and L. E. Jesseph is secretary of the local commercial club.

Northport is a town of about 1,200 inhabitants, located in the northern section of the county on a branch line of the Great Northern railway system, the Spokane Falls & Northern. The principal industry of the town is a large ore reducing smelter which employs several hundred men. The smelter receives ores from the mines of the surrounding district, as also from British Columbia and elsewhere. There is considerable timber in the vicinity but very little farming land of any value. There are two churches in the town, good schools, public water supply system and all lines of business are well represented in the town, including two weekly newspapers. The monthly payroll of Northport is estimated at \$20,000. R. G. Field is the mayor and F. B. Robinson is the town clerk.

Chewelah is a town of about 1,000 inhabitants, located not far from the center of the county and on the line of the Spokane Falls & Northern railway. Lumbering, mining, farming and fruit raising are the chief industries. New mines are being opened in the district and this industry bids fair to lead all others in the near future. There are four churches in the town, volunteer fire department of twenty men, a number of substantial business buildings, and a water and lighting plant are being installed. Many new enterprises are wanted in the town, including a sash and door factory, lime kiln, harness shop, marble works and laundry. W. H. Brownlow is the mayor and F. G. Burch is the town clerk.

Newport is an incorporated town of about 1,000 people, situated in the extreme southeastern part of Stevens county on the Pen d'Oreille river and the main line of the Great Northern railway. It is the chief distributing point for a large portion of the western part of the county.

It is in the midst of a well timbered country and has six saw mills engaged in making lumber to ship east and south. A weekly paper is maintained, called "The Miner." There are churches, schools, a bank, hotels, general stores and an opera house. It has a system of water works and is lighted with electricity. Lumbering and mining are the chief industries.

Kettle Falls is a town of about 500 inhabitants, located on the bank of the Columbia river about three miles from the town of Meyers Falls, the nearest point having railroad transportation facilities. Farming, fruit raising, lumbering and mining are the chief industries. The town is well situated, having perfect drainage and beautiful surroundings. It is the natural distributing point for the Columbia river valley lying to the south. An irrigating system now under construction will develop 16,000 acres of valley lands. The town is expected to enjoy material growth during the next few years. J. M. Fish is the mayor, Archer R. Squire is the town clerk and O. W. Noble is secretary of the local chamber of commerce.

Springdale is located in the southern section of the county on the line of the Spokane Falls & Northern railway. It is a town of about 600 inhabitants and is in the center of a farming and lumbering section. There are openings for a creamery and cheese factory. There are several churches, good schools, lighting and water plants, and a number of stores. Land in the vicinity improved and ready for crops may be secured at prices ranging from \$40 to \$80 per acre. There is a demand for labor and wages are good. Jerry Cooney is the mayor, and Geo. S. Houston is the town clerk.

Crescent is a small postoffice and trading station serving the wants a sparsely settled community. Transportation is furnished by boats plying on the Pend d'Oreille river, but the people have hopes of a railway which will give them direct communication with Spokane. The country surrounding the place is heavily timbered, but when cleared, the land, particularly that of the river bottoms, is splendidly adapted to fruit growing, dairying and general farming. There is plenty of room for a large number of settlers and there is a chance for all to make a comfortable living and establish a good home. Mrs. Nettie H. Emery is the postmistress.

Callispel is a country postoffice located on Lake Callispel and distant about six miles from steamer landing on the Pend d'Oreille river. Hay and grain raising, general farming and dairying are the chief industries of the surrounding section. There is much timbered land in the district which, when cleared, is well adapted to farming purposes. There is an abundance of undeveloped water power in the vicinity. John Sizelove is the postmaster.

Camden is a small community located in the southeastern portion of the county close to the Spokane county boundary line. The surrounding district is largely undeveloped and offers exceptional opportunities to those who may wish to engage in lumbering, stock raising

or fruit growing, and who wish to secure the advantage of cheap lands. Homeseekers are wanted and are cordially welcomed. W. L. Calhoun is the postmaster. The Great Northern railway reaches the village.

Bossburg is a village of 200 people, located in the northeast portion of the county and on the line of the Spokane Falls & Northern railway. It is in the center of a rapidly developing farming and mining region. There are large deposits of marble and lime stone in the vicinity which in time will contribute materially to the wealth of the community. There are openings at Bossburg for a saw mill and blacksmith shop. Jesse R. Hall is the postmaster.

Arden is a small station on the line of the Spokane Falls & Northern railway. The place is surrounded by a farming and timbered country, and there are also in the vicinity large deposits of marble, granite and other building materials, as also valuable minerals. A creamery and box factory are industries that the people believe would pay. Abundant water power, is available. A. Farquahr is the postmaster.

Fruitland is a small town located between the Colville and Spokane Indian reservations. The surrounding district is well adapted to fruit raising, stock, and general farming. A railroad is projected through the country which will give a big impetus to its development. At present, the nearest transportation is 35 miles distant. E. E. St. Hill is the postmaster.

Bissell is located near the Columbia river, in the eastern portion of the county. It is remote from the regular lines of transportation, but is surrounded by an excellent farming district. Heary H. Clark is the postmaster.

Cedonia is a small village located on the Columbia river opposite the south half of the Colville Indian reservation. It is surrounded by a country whose chief industries are fruit growing, dairying, and stock raising. Martin Scottin is the postmaster.

Blue Creek is a station on the line of the Spokane Falls & Northern railway. It is a saw mill center but is surrounded by a good farming country. Chas. G. Dannison is the postmaster.

THURSTON COUNTY.

Location.

Thurston county lies on the extreme southern shores of Puget Sound, between Pierce on the east, Chehalis on the west and Lewis county on the south. Its northern boundary is deeply indented by five long inlets, upon the extreme southern end of the longest of which is located the capital of the state. The Nisqually river, a stream which rises in the glaciers of Mt. Rainier, separates it from Pierce county, while Hammerseys separates it from Mason, thus giving Thurston nearly 100 miles of salt water shores.

The Des Chutes river, rising in the foothills of the Cascades, flows westerly through the center of the county and empties into Budd's Inlet, two miles from the state capital, having first plunged over the falls at Tumwater, creating a beautiful and powerful waterfall of 85 feet, now used as the motive force of the street car system of the capital city and for many other industries. Improvements now under way will develop 4000 H. P. The Chehalis river cuts across the southwestern corner of the county on its way to the ocean. Thurston county has an area of 700 square miles.

Topography and Climate.

The county consists largely of heavily wooded hills and valleys, relieved occasionally by open prairies of small extent. Except in the extreme southeastern corner there are no mountains. The soils, in all the timbered sections, are exceedingly fertile and are capable of raising all the cereals, root crops, fruits and grasses. The county is specially adapted for dairying and horticulture. The timbered area, a large portion of which still remains, is covered for the most part with fir, cedar, hemlock and spruce. The county is particularly favored from a scenic point of view, having the white tops of Mt. Rainier at the east and Olympus at the north, always grandly beautiful, while Puget Sound with its evergreen islands—a delightful vista of water and woodland—ever faces it, giving it all the charms of mountain scenery without the detracton of the mountainous waste lands. Many fresh water lakes teeming with fish are found within the county boundaries.

In common with the balance of what is known as the Puget Sound country, Thurston county enjoys a delightful climate—in no respect inferior to any other section. No severities of heat or cold afflict the people and no fear of terrific storms holds them in dread. There are few days in the year when the soil cannot be tilled and the ordinary avocations pursued.

Resources.

In resources, the county is greatly favored, not only in the richness of its soils and the wealth of its timber, but in the variety of its food fishes and the value of its coal and other mineral deposits. In 1876 this county received a gold medal at Philadelphia for the most complete cereal exhibit and repeated the program at Chicago in 1893, at Buffalo in 1901 and at St. Louis in 1904 and at Portland in 1905. The lumber and shingle shipments of the county are immense. Single cargoes of over 2,000,000 feet of lumber are loaded at Olympia mills. Thurston county lumber reaches nearly every civilized country. The coal measures of the county, though still in the infancy of their development, are known to be immense. The southern half of the county is nearly one continuous field of lignite coal. In the first 400 feet of strata 61 feet of coal have been found, distributed as follows: Vein No. 1, 20 feet; Nos. 2 and 3, 12 feet each; Nos. 4 and 5, 6 feet each, and No. 6, 5 feet. Clays for building brick, paving brick and



City of Spokane, 1901—1906.



Scene in Colville Valley.



Stevens County Saw Mill.



Washington Fir and View of Mt. Rainier from Olympia.



Strawberries grown in Thurston County.

pottery are abundant, and some deposits of mineral paint have been found and are in process of development. Many samples of Thurston county clay have been tested at East Liverpool and Zanesville, Ohio, and pronounced the very finest in quality. One sample was declared to be equal to any Rockwood clay known. The deposits are practically inexhaustible. Gray sandstone ledges furnishing splendid building stone are extensively worked.

Industries.

While lumbering, in its various forms, still holds the leading place in value of products, agriculture and horticulture occupy a place of ever increasing importance.

All the grains and grasses can be successfully and profitably grown. Oats frequently yield 100 to 125 bushels per acre. Clover hay from 4 to 7 tons, always yields two good crops, and frequently three, per season. Potatoes constitute one of the most profitable crops, the rich shot clay soils producing from 400 to 700 bushels per acre. The market value ranges between 50 cents and \$1.50 per bushel. While the county is only just entering the commercial class in the production of fruits, yet all the hardy fruits are grown to perfection. Apples, pears, plums, prunes and berries all succeed—but in the latter probably lies the greatest prospective development.

The Thurston County Fruit Growers' Association was organized during the spring of 1907. It now embraces most of the fruit growers of the county. It aims to push berry culture extensively. Strawberries, raspberries and blackberries succeed on the rich shot clay soils of Thurston county as they do in few places. The association's work will make the business exceedingly profitable. The strawberry crop for 1907 averaged the growers over \$2 per crate. As many as 400 crates per acre were produced by Thurston county growers. Thurston county contains a variety of soils, chief among which is the shot clay loam. For berry culture probably no soil can be found to surpass it. These lands can be purchased at from \$10 to \$50 per acre. When improved and properly handled they can be made to produce annual returns ranging from \$100 to \$500 per acre.

Dairying is an important industry and in the actual number of dairies Thurston county leads all the other counties in the state, although this does not hold good in respect to the value of products. Probably no county in the state has better natural conditions for making a superior quality of both butter and cheese and there is a strong tendency among the farmers toward making this one of the leading agricultural pursuits. The salt waters along the shore line cover many acres devoted to oyster culture, and Olympia oysters are recognized as the standard native oysters of the state.

The Olympia oyster is famous throughout the Pacific Coast region, and in many markets of the east and middle west. There are about 500 acres of first class oyster land on Puget Sound, producing 40,000

sacks of oysters annually, and 95 per cent of these oysters are produced in Oyster Bay, Skookum Bay, North Bay and South Bay, all of which are near Olympia. The oyster industry furnishes employment for several hundred men during nine months or more of each year, and thus far the growers have been unable to supply the demand for their product.

Transportation.

In respect to transportation facilities, the county is well served. The Northern Pacific road and its branches reach the state capital, extending south to Portland, north to Tacoma and Seattle and west to Grays Harbor, affording railroad communication with all the important centers of the state, while the 100 miles of salt water shoreline open the county to the traffic of the world by sail and steam. The harbors are all that is to be desired and the anchorage in the inlets, protected as they are from all storms, is well nigh perfect. The shores are open to the largest ships that ply the ocean.

Opportunities for Homeseekers.

Thurston offers special attractions to the homeseeker because her soils are rich and her agricultural lands are still to be had at reasonable figures. The material from which to construct houses is right at hand and in consequence is cheap. Opportunities for business in connection with the development of her coal and other minerals, fisheries, lumber and other natural resources abound, while her commercial advantages can scarcely be excelled. The climate is delightful and makes any calling, whether in the field, forest, store or office, a delight.

Principal Cities and Towns.

Olympia is at once the metropolis of the county, the county seat and the seat of government of the state. The town is admirably located on Budd's Inlet, lying sufficiently above sea level to afford splendid drainage. The population is about 10,000. The state capitol is an imposing structure built of native sandstone, and houses the state officers and the two branches of the legislature when in session. It is located in a beautiful park a short distance from wharf and depot and is easily accessible. The U. S. surveyor general's office is located here; also the U. S. land office for the district in which this county is situated. The business portion of the city is substantially built of brick and stone and the residence portion presents a delightful succession of well kept homes, garden plots and shaded streets. The falls of Tumwater are connected with the town by street car and thence comes the power of its varied industries. In addition to the officers and employes of the state there is a large population engaged in various lines of merchandising, in manufacturing lumber, shingles, doors, sash, boxes, ship spars, saw and shingle mill machinery, engines, boilers, brass castings, steam fittings, etc. The taking and marketing of fish, oysters and clams also constitutes an important industry, and dairying, fruit raising and general gardening engage

the attention of many. The city has three daily papers and several weeklies. It has public parks, well conducted schools, and numerous churches. The public health is remarkably good, and although one of the oldest towns in the state, Olympia has a death rate of less than 6 in 1,000.

Tumwater is a small town located at the Tumwater falls of the Des Chutes river. It is also on the line of the Northern Pacific railroad, distant three miles from the city of Olympia and is noted for the beautiful water falls which gave it its name. It has a population of about 500. There are here a sawmill, operated by power from the falls, a large brewery and numerous stores. There are excellent schools and churches. Tumwater is the seat of power of the Olympia Light and Power company, which utilizes the power of the falls for a variety of purposes.

Tenino, near the southern boundary of the county at the junction of the main line and a branch of the Northern Pacific railway, is a small though important lumbering and coal mining town. It has also quarries of sandstone, for which there is a heavy and increasing demand.

Sherlock is a lumber point located on the line of the Northern Pacific railway, between Tacoma and Olympia. There is considerable good farming land surrounding the place, but it is for the most part held in large tracts by a few owners and as yet is not on the market. Ole Gardner is the postmaster.

Gate City is a railway junction point located in the southwestern section of the county. It is surrounded by a considerable logging and farming district although in the village itself there is very little activity. Ruby G. McAllister is the postmistress.

Other towns of growing importance in the county are Bucoda, Rainier, Yelm and Rochester.

WAHKIAKUM COUNTY.

Location:

Wahkiakum is one of the smallest counties in the state, although by no means the least important in respect to natural resources and latent possibilities. It is one of the southwest counties, bordering upon the Columbia river and having easy access to the ocean. It has an area of about 275 square miles. There are no railroads in this county, the people depending upon the river for transportation facilities. The steamboat service, however, is excellent, and leaves little to be desired, inasmuch as practically all the centers of population are located along the river.

In its western portion the county is mountainous, but for the most part it consists of heavily wooded hills and valleys, these latter often being of great fertility.

Industries.

The principal industries are lumbering and logging, fishing and agriculture. These pursuits engage the attention of practically the entire population and are annually growing in extent and importance. Logging is probably the largest industry and gives employment to a considerable number of men. Six logging concerns have a daily output of 350,000 feet.

At intervals along the river are a number of fish canneries contributing largely each year to the packing product of the state. During a single year four canneries turned out over 65,000 cases of salmon.

Agriculture, including dairying, is rapidly gaining a foothold in the county. The latter will ultimately become a splendid source of revenue by reason of the fact that the grass lands, of which there is a large area, yield abundantly and furnish unlimited forage for the cattle. There were produced in one year on 1,300 acres of land nearly 4,000 tons of hay, and from 722 cows, butter to the amount of 128,144 pounds was marketed in addition to the milk required for local purposes. Potatoes are also an excellent crop, more than 10,000 bushels being produced from fifty acres. There is some small acreage devoted to fruits, apples constituting the chief product. According to the assessor's reports for the past year there were in the county 2,796 cattle, 1,185 hogs, 276 sheep and 85,525 horses and mules.

Schools.

The county is well equipped with school facilities. There are twenty-three school districts and the same number of school houses. Pupils to the number of 594 were enrolled and forty teachers were employed during 1906. The value of school property is placed at \$19,853, and the amount expended annually for school purposes exceeds \$12,000.

Principal Towns and Villages.

Cathlamet, the county seat, is a town of about 400 inhabitants, and includes about 450 acres of land within its limits. It is located on the Columbia river and depends upon river steamers for its transportation facilities. Logging, farming, fishing, trapping, and the cannery business are the principal industries of the town and of the surrounding district. There are openings for additional saw mills and shingle mills and the logged off lands nearby present good opportunities for farmers. A church and school are maintained. One weekly paper is published. Many farmers spend their winters clearing and improving their land and in summer make good wages fishing for salmon in the river. A. F. Cooper is the mayor, and L. C. Foster is the town clerk.

Rosburg is a small community located in the valley of the Grays river. Fishing, lumbering, fruit growing and dairying are the chief industries. The natural conditions surrounding the locality make the last mentioned industry specially remunerative. At present the farm-

ers market their product in Portland. A creamery that would absorb the milk of the district would be a profitable enterprise.

Deep River is a considerable community located in the center of a large logging and farming country. It has direct steamer connection with Astoria, Oregon, receiving daily mails. The town has good school and church facilities and excellent business opportunities are presented to those who may be interested in those lines. Wm. Anderson is the postmaster.

Brookfield is a small village located on the Columbia river and is a shipping point for two lines of steamers plying on that stream. Salmon canning, the manufacture of barrels and dairying are the chief industries that engage the attention of the people. There is a fine timbered country adjacent to Brookfield. J. G. Megler is the postmaster.

Altoona is located on the shore of the Columbia river in the southern portion of the county. Two lines of river boats furnish transportation facilities. Logging, lumbering and salmon fishing are the chief industries. There is a salmon cannery and cold storage plant located in the town. Hans M. Peterson is the postmaster.

Skamokawa is a village of about 150 people. It lies on the river a few miles northwest of Cathlamet and is a saw mill and shipping point. A creamery, supplied from the surrounding farming district, is an important enterprise.

WALLA WALLA COUNTY.

The name Walla Walla is of Indian origin and signifies "many waters." It was given on account of the many streams that rise in the Blue mountains and flow through the valley to swell the tide of the Columbia river.

Area and Location.

The county comprises an area of 1,296 square miles, situated along the southern boundary of the state. The Columbia and Snake rivers form the western and northern boundaries while the Blue mountains are on the east.

The surface is rolling with a gradual slope toward the west from the Blue mountains, where the elevation is 3,000 feet or more, to the Columbia river, where the elevation is 350 feet.

The city of Walla Walla has an elevation slightly less than 1,000 feet.

Soil.

This great plain was covered with bunch grass, with timber along the streams, and was considered at first as suitable only for stock raising. Investigation showed that the soil was a volcanic ash mixed with loam and of such uniform quality for many feet deep that it was almost impossible to exhaust it, and at the same time, it retains moisture in such a wonderful manner that crop failures are unknown.

Even the dry sage brush land produces most wonderful results when irrigated.

On account of improved methods of farming, land in grain for the last thirty years, without fertilization, yields more wheat at the present time than when first farmed. Almost the entire area of the county is capable of being brought to a high state of cultivation.

Climate.

The climate of this section is mild and pleasant, as healthful as any to be found, as will appear from the statistics of the weather observer at the end of this article. It is warm and dry in summer during the harvest time so that there is little danger of damage to crops by rain. Less than one tenth of the annual rainfall is recorded during the three harvest months of July, August and September. The average number of days with fog during the year is 10; of hail, 2; of snow, 18, and of thunder storms, 5. Few of the thunderstorms are severe while blizzards and cyclones are unknown.

Products.

The principal products of the county are wheat, barley, alfalfa, fruit, vegetables and livestock. This county is noted for its wheat crop which for several years past has exceeded five million bushels annually. On account of the large profits in grain, the large ranch has remained a fixture to the present time but present conditions render the small tract under intensive cultivation more profitable.

Irrigation schemes have brought under cultivation many areas, formerly considered too dry for cultivation, that have thus become most productive lands. Near the foot hills, the natural sub-irrigation of the soil is usually sufficient for the production of fruit and vegetables, although the man who is in a position to irrigate his land is able to mature his crop independent of weather conditions. In the irrigated parts, five to ten acres, when properly cultivated, will support a family in comfort and such tracts with perpetual water rights may be purchased at reasonable rates. Field crops, with the exception of alfalfa, are not irrigated.

All varieties of fruit and vegetables grow luxuriously and yield heavy crops. This fruit is shipped to all parts of the country and a part finds a market in England. The area devoted to the cultivation of fruits and vegetables in this county is 16,000 acres, of which 2,500 acres are in fruit trees.

Schools.

The county has an excellent public school system, comprising 71 districts with school property valued at \$525,090. In addition to the public schools, there are two colleges, three academies and two private schools.

Transportation.

The Northern Pacific and the Harriman systems of railroads furnish the transportation for the county with a total mileage of 310

within its limits. A third line, the North Coast railway, is projected and building and will give additional access to the markets of the coast. A most important move in the matter of transportation, has been the construction of electric trolley lines, one of which is completed, while another is projected from the Columbia river through the entire length of the county to connect with a similar line to Spokane. These lines, in connection with the open navigation of the Columbia river, will give this county splendid transportation facilities.

The assessed valuation of the county the past year was \$12,746,102 and the present population exceeds 30,000.

Climatic table for Walla Walla county as furnished by the U. S. weather bureau:

Mean annual temperature 53.

Mean annual precipitation 17.58 inches.

Mean summer temperature 71.

Average annual depth of snow 24 inches.

Mean winter temperature 36.

Average number of days with temperature above 90, 31.

Average number of days with temperature below, 32, 66.

Number of times temperature below zero in 19 years, 45.

Average date of first killing frost in autumn, November 1.

Average date of last killing frost in spring, April 6.

Date of the earliest killing frost known in autumn, September 28.

Date of the latest killing frost known, May 3.

Prevailing direction of wind, south.

Mean hourly velocity of wind, 5.9 miles.

Greatest known velocity of wind, 65 miles.

F. NEWMAN, Observer, Weather Bureau.

Principal Cities and Towns.

Walla Walla, the county seat, is an important trade center and distributing point for the Inland Empire.

It has more fine homes in proportion to size than any city in the state.

It has miles of well paved streets, bordered by beautiful shade trees and velvet lawns.

It is lighted by gas and electricity.

It has a complete sewer system.

It owns a gravity system of water works that cost \$600,000, from which a supply of pure mountain water is obtained.

The public school system is not excelled and, in addition, the city has the advantages offered by two colleges and four private educational institutions.

It has five banks with a total capitalization of \$450,000, an equal amount in surplus and undivided profits and deposits exceeding \$4,000,000.

Here is the location of the U. S. land office, the U. S. district and circuit courts, the state penitentiary, Fort Walla Walla, a U. S.

cavalry post, the State Odd Fellow's home and the Stubblefield Home for Widows and Orphans.

It has sixteen handsome churches, an \$80,000 Y. M. C. A. building, a \$40,000 opera house and a \$35,000 Carnegie library.

It has transportation facilities by the Northern Pacific railroad and the Harriman system with the North Coast railroad projected and building. The electric trolley system of the city is being extended to other towns and it is only a matter of a short time until all neighboring towns are united.

The city has a special freight distributing tariff on the railroads to points within a radius of one hundred miles.

It has seven newspapers, three of which are issued daily.

It has manufacturing interests with \$1,000,000 invested, employing 400 men and turning out an annual product worth \$2,000,000.

It has opportunities for wholesale houses and manufacturing establishments for which electric power is available.

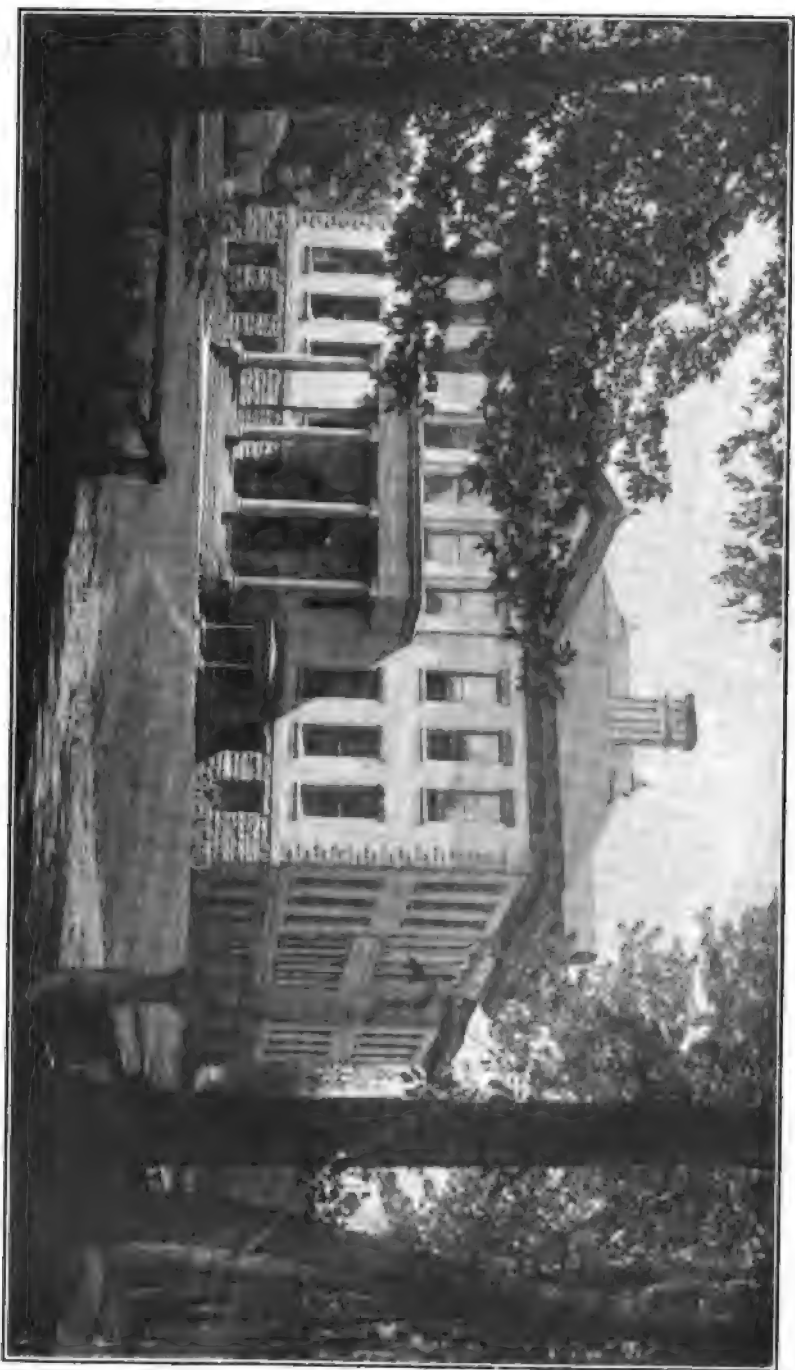
There are no larger cities within a radius of 200 miles.

Attracted by its mild and healthful climate, short winters, fertile soil and splendid opportunities for financial independence, the population of the city shows the following increase: In 1890, the total population was 4,709; in 1900, 10,049; in 1907, 20,000.

Prescott is a town of about 600 inhabitants, located on the O. R. & N. railway. Flour milling, grain and stock shipping are the chief industries. More than one-half million bushels of wheat are annually marketed. Dairying is attracting increased attention from the neighboring farmers and the creamery business is growing rapidly. A factory for the manufacture of agricultural implements would find a good opening in Prescott. There are three churches, good schools, public lighting, gravity water system, volunteer fire department of 24 men, a weekly paper and a number of mercantile concerns. H. J. Fender is the mayor, and R. B. Smith is the town clerk.

Waitsburg is an important city with a population of about 1,600 and is situated at the junction of branches of both the Northern Pacific and O. R. & N. railways near the western boundary of the county. The city owns its water system, is lighted with electricity, maintains two weekly papers, "The Times" and "Gazette," has a high school in a \$20,000 brick building, an academy building, also of brick, costing \$15,000, beside other graded school facilities. There are two banks, a 450-barrel flour mill, good hotels and several churches. Raw land in the vicinity is worth from ten to twelve dollars per acre and improved farms from twenty to forty dollars per acre. Wheat is the chief export, though much fruit and vegetables are raised. Openings are reported for creamery, sugar beet factory and brick yard.

Touchet is a community of about 200 inhabitants and is located on the O. R. & N. railway. It is in the center of a dairying, fruit growing and wheat raising country and enjoys a substantial trade. The people are desirous of having a flour and feed mill and a hardware



High School Building, City of Walla Walla.



Preparing the Ground for Wheat Sowing, Walla Walla County.



Whatcom County Timber.



Bird's Eye View of a Portion of Bellingham.

store located there. The climate is mild and there are no extremes of temperature experienced. Felix Sarchis is the postmaster.

Attalia is a village of about 100 people located in the western portion of the county on the O. R. & N. and N. P. railways. The surrounding district is under irrigation and produces splendid crops of fruits and berries. Much wheat is also raised in the vicinity and there is an opening at Attalia for a flour mill. F. A. Turner is the postmaster.

WHATCOM COUNTY.

Whatcom county, by virtue of advantageous location, and remarkable natural endowments, supplemented by a thrifty, industrious and enterprising population, is rapidly forging to a front place among the list of Washington's greater political sub-divisions.

Speaking generally of the northwestern portion of the state of which Whatcom county is a very important section, President James J. Hill of the Great Northern railway said: "I believe I am safe in saying that there is no other part of the country or of the world, where the same amount of raw material waits to be converted into something useful to man, as in Northwestern Washington. You produce everything that is necessary to make men happy."

Resources and Industries.

Something of the resources and industries of the county and of the manner in which they are being developed may be gleaned from the following figures, based upon official compilations or careful and conservative estimates:

Area, square miles.....	2,226
Population, 1907 estimate	68,000
Standing timber, ft. B. M.....	2,708,955,000
Number of improved farms.....	1,600
Number bearing fruit trees.....	160,000
Number saw mills	49
Number shingle mills	114
Number salmon canneries	12
Number fruit canneries.....	4
Number creameries	9

The products native to the county may be summarized as follows:

Timber—Fir, cedar, hemlock, spruce, larch, mountain cedar, alder, maple, madrone, birch, beech.

Metals, Minerals, Etc.—Gold, silver, copper, lead, zinc, iron, aluminum, asbestos, talc, coal, glass quartz, glass sand, lime, granite, marble, cement rock, sandstone, slate, fire and potter's clay.

Fish—Salter water: Salmon, cod, halibut, smelt, herring, bass, kelp bass, flounders, salmon trout, etc.; oysters, shrimp, sea-crabs, clams. Fresh water: All kinds of trout and transplanted black bass.

Game—Swans, geese, cranes, ducks, pheasants, grouse, quails, pigeons, snipe, rabbits, deer, mule deer, mountain goats, black bear, grizzly bear, cinnamon bear, cougar, wildcat, coon, mink, marten, weazel, etc.

Native Fruits—Blackberries, red and black-cap raspberries, salmon berries, thimble berries, huckleberries, cranberries, gooseberries, currants, Oregon grapes.

Climate.

The delightfully equable climate peculiar to the Puget Sound country is one of Whatcom's essential and most attractive features. There are no hurricanes, tornadoes, simoons, blizzards, whirlwinds, thunder and lightning storms, waterspouts, floods from downpouring rain, and rarely any snow. There are no cases of hydrophobia, sunstroke, hay fever, nor malaria; no sultry heat nor excessive cold. There are no poisonous insects, serpents or plants, and there are very few mosquitoes and flies. Such common pests as potato bugs, grasshoppers and gophers are unknown to this region.

According to the U. S. weather bureau, Bellingham has enjoyed the following annual weather averages in the last nine years, including 1906:

Annual mean temperature, 50.2 degrees.
Average hottest day, 84.8 degrees.
Average coldest temperature, 12.6 degrees above zero.
Average annual precipitation, 31.5 inches.
Average greatest monthly precipitation, 5.5 inches.
Average annual snowfall, 9.9 inches.
Average number of rainy days, 112.5.
Average number of clear days, 140.2.
Average number of part cloudy days, 123.7.
Average number of cloudy days, 101.1.

Snow seldom stays on the ground during the daytime. Grass grows green the year round. Roses bloom outdoors as late as New Year's. The average temperature of the nine hottest days in the last nine years was 84.8 degrees and of the nine coldest days 12.6 degrees above zero.

Schools.

The following table shows that the public school system of the county receives liberal support and is kept well in advance of the rapid development of the material resources of the county:

Reports for Year Ending June 30, 1906.

No. children of school age.....	10,997
No. organized districts	83
No. school rooms or departments	225
No. graded schools	30
No. high schools	14
No. districts having libraries	63
Valuation of school properties.....	\$462,852
No. teachers	233
Average number months of school.....	7.9
No. districts having free text books.....	39
Average monthly salary, male teachers.....	\$67.64
Average monthly salary, female teachers.....	\$59.54
School houses, brick	9
School houses, frame	84

Wagon Roads.

The people of the county take particular pride in their splendid system of public roads. Systematic construction was commenced in 1893 and has progressed every year since that time, the total cost of roads and bridges in Whatcom county since and including 1893, having been \$1,090,076, exclusive of road and street expenditures in the incorporated cities and towns of the county. Following is a summary of Whatcom county roads and bridges, January 1, 1907:

Number miles graveled roads.....	188
Number miles plank roads	10
Number miles graded and ditched roads.....	256
Number miles partly improved roads.....	252
Total.....	706
Number bridges over Nooksack river.....	14
Number span bridges over creeks	3
Total.....	17

Two of these bridges are steel draw bridges and two are double span bridges. The average cost of all the roads, including those partly improved is \$1,437 per mile.

Rail and Water Transportation.

Bellingham is reached by the Great Northern, Northern Pacific and Bellingham Bay & British Columbia railroads, the latter being a home railroad reaching from Bellingham to the edge of the Mount Baker gold fields and traversing the famous Nooksack valley as far as Lynden. Bellingham is also a terminal point of the Canadian Pacific and Burlington railroads, by traffic arrangement with the B. B. & B. C. and Great Northern, respectively. Practically all the steamboat lines operating on the lower Sound reach Bellingham and several steamers ply between Bellingham and the islands of San Juan county and Anacortes in Skagit county.

Stone & Webster of Boston, owners of the Nooksack falls electric power plant 50 miles east from Bellingham and which provides the power for the street railway and lighting systems in the city, are now actively engaged in the preliminary work of constructing an electric interurban railway connecting Bellingham with the principal towns and farming regions of Skagit county.

Farm, Dairy and Orchard.

Thousands of acres of rich but unimproved farm and orchard land from which the merchantable timber has been largely removed is available in the best sections of Whatcom county at from \$10 to \$50 per acre. This land can be cleared ready for cultivation for from \$25 to \$75 per acre. Under cultivation it is worth from \$100 to \$200 per acre. The best improved farms in these regions can be bought for \$200 per acre, and the net profit from an acre of fruit or vegetables averages in excess of the present valuation of the land, so that a good

farmer should be able to pay for his farm out of the proceeds of a single crop. In several cases this has been done this year. There is a good and rapidly growing local market in Bellingham and cheap water and rail transportation to Seattle and Tacoma, as well as San Francisco and Portland and Alaska, make a practicably unlimited market for the Northwest Washington farmer, fruit grower, poultryman and dairyman.

Practically all varieties of fruits grown north of California do well in this region. Apples, pears, peaches, plums and prunes, cherries, apricots and all the vine and bush fruits except grapes are enormously prolific. Whatcom county won more awards on fruit and vegetables at the Portland exposition in 1905 than any other county in the state except Chelan.

Melons, corn and tobacco are not satisfactory or reliable crops. Wheat yields as high as 100 bushels per acre, but is too soft for flour milling and is grown for feed only. Oats yield from 80 to 175 bushels per acre and are perfectly developed and ripened. Timothy hay yields from 2 1-2 to 5 1-2 tons per acre.

Artificial irrigation is not required except for market garden forcing. Grass remains green the year round. Sheep, goats and beef stock find ample grazing and browsing all winter. There is plenty of pure, soft, sweet water. Wells range from eight to twenty feet in depth. There are about twenty different soils in Whatcom county and the U. S. department of agriculture is now making a soil survey of the county, the result of which will be available to the public in printed form.

Manufacturing.

The manufacturing interests of the county are continually increasing in importance and the value of manufactured products grows larger each year. At Bellingham there are two shingle machinery factories, a salmon canning machinery factory, a boiler and engine factory, the largest tin can factory on the Pacific coast, an exporting brewery of 100,000 barrels annual capacity, the largest shingle mill in the world, the largest salmon cannery in the world, the largest planing mill on the Pacific coast and one of the largest saw mills in the world, cutting 40,000 feet per hour, and many other factories including a new flour mill of 300 barrels daily capacity. A factory for the manufacture of Portland cement is now in course of construction at Kendall, 35 miles east of Bellingham and arrangements have been made for the erection of a 1,000 ton electrical gold and silver reduction works to be built near Nooksack Falls.

Principal Cities and Towns.

Bellingham, the county seat, is a city having at the present time an estimated population of 35,730. About 23 square miles of territory are included within the limits of the municipality. With respect to transportation facilities Bellingham is admirably located. The rails of the Great Northern, Northern Pacific, Canadian Pacific and Belling-

ham Bay & British Columbia railways all converge in the city giving it quick communication with all points in this and other states as well as throughout the Dominion of Canada. The splendid harbor upon which the city is situated receives deep water shipping from ports all over the world, while smaller craft ply between the city and different points on Puget Sound. Bellingham is pre-eminently a manufacturing city, and as its location and tributary resources suggest, the manufacture of lumber and shingles constitutes its most important industry. Other manufactured products include the following: sash and doors, lath, pickels, tin cans, boilers and engines, shingle mill and salmon cannery machinery, boats, scows and pile drivers, brick, cement blocks, store and office fixtures, overalls and water proof cloth articles, flour and feed, canned fish, fruits and vegetables, condensed milk, vinegar, candy and a variety of other articles of common use. There are splendid openings for additional enterprises of a similar nature to the above. Bellingham has a fine city hall constructed of stone and pressed brick at a cost of \$50,000. There are 41 church organizations in the city many of them worshipping in large and well built structures. The Y. M. C. A. is a strong organization well sustained by the business and religious interests of the city. The city maintains two free public libraries having a total of 9,000 volumes on their shelves. There is a paid fire department of 12 men, electric lighting and water systems, the latter being owned by the city. Water is brought from Lake Whatcom and distributed at a minimum cost of 75 cents per month to consumers throughout the city. A gas plant is also in operation. There are three daily newspapers in the city and six weekly papers. The wage earners number nearly 8,000 and the monthly pay roll is estimated at \$240,000.

Bellingham has public and private school advantages of an exceptionally high order. The city schools include two High schools of the first rank; there are six brick and stone and six modern frame buildings. The Bellingham State Normal school is the largest and best equipped in the state, and has an average enrollment of more than 500 students and pupils. There are two business colleges, a free industrial school with 300 pupils enrolled, a kindergarten school, Lutheran Parochial school, Y. M. C. A. athletic and commercial night school. All the public schools have free libraries, the Normal has a library of about 9,000 volumes and there are two free public libraries in brick and stone Carnegie buildings.

Sumas is a town of 1,100 inhabitants located in the extreme northern portion of the county near the international boundary line. It is reached by the Bellingham Bay & British Columbia railway, the Canadian Pacific railway, and the Northern Pacific. The Great Northern is also building in this direction. The manufacture of lumber and shingles with fruit growing and farming make up the chief industries. There are large deposits of clay suitable for the manufacture of brick and terra cotta in the neighborhood of the town. Sumas is an im-

portant point in the U. S. customs service, a large force of officials being maintained here constantly. There are several churches, good schools and substantial business houses. Ed. Trimbull is the mayor John P. Knultmann is the town clerk.

Ferndale is a town of about 1,000 inhabitants located on the line of the Great Northern railway. The manufacture of lumber and shingles, and dairying, fruit growing and general farming make up the chief industries of the town and of the surrounding district. Ferndale was only recently incorporated and is now planning for the establishment of water and public lighting systems and other public utilities. The town is well supplied with churches and schools and is a growing, prosperous community.

Lynden is a town of about 1,200 inhabitants located on the line of the Bellingham Bay & British Columbia railway. There are three lumber mills, a shingle mill, creamery, machine shop and other industries. A fruit cannery and brick and tile works would find openings in the town. There are four churches, adequate public school facilities, and a number of business establishments. Adjoining the town is a splendid farming district especially adapted to truck gardening and small fruit raising. The town is lighted by electricity.

Marietta is a town of about 500 people located on the shore line a few miles northwest of Bellingham. The chief industries are fishing, poultry raising, dairying and gardening. There are several general stores and a shingle mill located in the town. A barber shop, blacksmith shop and creamery are wanted by the people. At present there is steamer connection with Bellingham and an electric line is to be built in the near future. J. M. Butters is the postmaster.

Deming is a town of 200 people located on the line of the Northern Pacific railway. It is the center of big lumber and logging operations and enjoys a prosperous and growing trade. Recent developments in the town have created a demand for enlarged commercial facilities. The adjacent Nooksack valley contains much fine agricultural and fruit land which will contribute materially to the prosperity of Deming. One newspaper, The Prospector, is published. J. G. Owen is the postmaster.

Nooksack is located in the rich Nooksack valley and on the line of the Northern Pacific railway. It is a village of about 300 people and is surrounded by a splendid agricultural and timber district. There are many fine farms, dairy ranches and orchards in the vicinity. Also several lumber and shingle mills. Nooksack is an important trading center and is enjoying rapid growth. There are openings for a drug store and brick kiln. Josephine C. Orr is the postmistress.

Semlahmoo is located in the extreme northwestern section of the county. The population is estimated at 300 and the village relies upon steamboats for transportation facilities. Salmon canning, the cultivation of oysters and the manufacture of shingles make up the

industries of the community. The material and location for a brick yard are available near the village. O. P. Carver is the postmaster.

Clipper, a town of about 200 population, is at present largely a logging and lumber center. It is surrounded, however, by a large district suitable for dairying and general farming and these industries are rapidly making headway. The people believe that the town offers good openings for a wood working factory and a milk condensing plant. Coal has been located a short distance from Clipper. Jens Peterson is the postmaster.

Lawrence is a village of 250 people located in the famous Nooksack valley and on the line of the Northern Pacific railway. The soil of the surrounding district is extremely fertile, producing large crops of hay, grains and fruits. Dairying is also an important industry, the farmers shipping their cream as far as Seattle. A stage line gives direct communication with Bellingham. K. A. Sorensen is the postmaster.

Clearbrook is located on the line of the Bellingham Bay & British Columbia railway, and only a few miles from the international boundary. It is the center of a heavily timbered district but there is considerable land cleared and well adapted to dairying and general farming. A. Swanson is the postmaster.

Barron is a small mining village located in the extreme eastern portion of the county, well up in the Cascade mountains. It is reached by wagon road from Brewster on the Columbia river, a distance of 75 miles. The mining interests constitute the entire support of the place. Arthur C. Egbert is the postmaster.

Maple Falls is a town of about 300 people located on the line of the Bellingham Bay & British Columbia railway. There are several shingle and lumber mills in the town and one newspaper, the Leader, is published. The surrounding country is heavily timbered. H. J. Strickfaden is the postmaster.

Acme is a milling and logging center, located on the line of the Northern Pacific railway. The logged off lands are rapidly being converted into productive farms and dairying in particular is gaining a strong foothold in the community. Frank M. Place is the postmaster.

WHITMAN COUNTY.

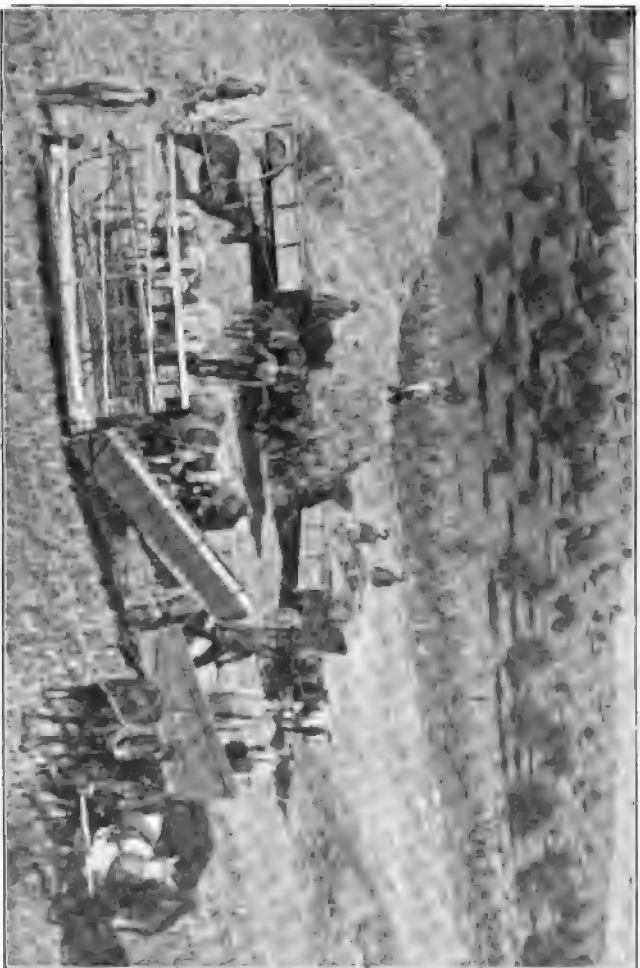
Whitman county is one of the largest and most typical agricultural counties in the state. It comprises the larger part of the famous "Palouse Country," through which the north and south branches of the Palouse river or creek flows. This stream heads in the mountains along the western border of Idaho and the two branches unite at the county seat and flow westerly, emptying into the Snake river at the southwest corner of the county. Along the eastern edge of the county the elevation averages about 2,500 feet above sea level and slopes gradually to the southwestward. The rainfall in the eastern part of the county averages twenty-two and a half inches annually and diminishes gradually to twelve or fifteen inches along the western border. The winters are mild for the most part. In the past twelve years the thermometer has registered zero weather only four winters, and this but for a few days. The soil is deep, black volcanic soil, underlaid by a splendid sub-soil of clay. It is very fertile, producing all kinds of crops and fruits. The county is prairie, there being only a few timbered tracts near the foothills of the Idaho mountains. It is devoted to the production of wheat, oats, barley, hay, potatoes, sugar beets, cattle, sheep, horses, swine, apples, peaches, pears, plums, prunes, cherries, berries, vegetables, etc., etc. It is ranked as one of the best apple producing sections of the West. Along the Snake river the softer fruits, such as peaches, etc., are produced to perfection.

Sample Yields.

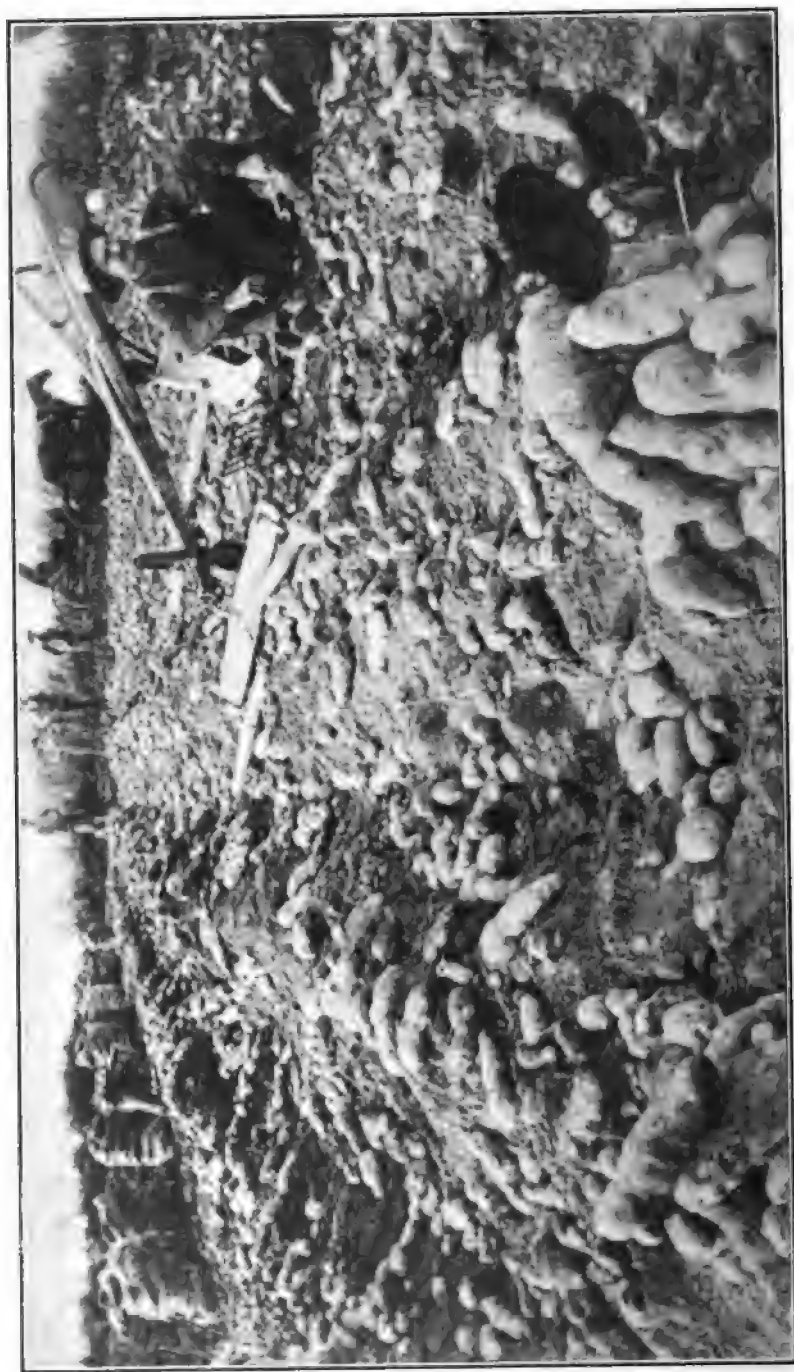
A single orchard at Wawawai, ships an average of 75 carloads of such fruits annually. The average yield of the cereals in Whitman county is high, and the yield of wheat on the best ranches often runs from forty to fifty bushels per acre, of barley from fifty to eighty bushels per acre and of oats from sixty to one hundred bushels per acre. Potatoes yield well, are free from disease and insect pests and are of fine quality and large size. Sugar beets run higher in purity and percentage of sugar in this section than in any other part of the United States. There is a factory at Waverly in Spokane county.

Education.

The educational facilities of the county are excellent. There are five four-year high schools in the county and many of one, two or three years. There are more rural districts in the county than in any other county in the state, numbering about 160. Wages paid to teachers are good and the terms in the rural schools are of good length. There are many rural mail routes in the county. This county is the seat of the State Agricultural College and School of Science, which is located at Pullman.



Harvesting Scene in Whitman County.



Potato Field, Yakima County.
(600 bushels to the acre)

Transportation.

Railway facilities in the county are good. The O. R. & N. company's lines from Portland to Spokane run through the county and give off three important branches. The Northern Pacific, with two branches, passes through the county. A new electric line from Spokane, through Rosalia, Colfax and Pullman to Moscow is in operation.

Topography.

Though the county is prairie, it is not level, in fact, there is scarcely any level land in it. It is so rolling as to be called hilly. But there is no trouble from washing, as the plowing and other farm operations are done around the hills and not up and down. No farmer who has lived here long complains of the hills. There is practically no waste land. The county is exceedingly well watered with springs, which can in most cases be piped to house and barn, thus saving the labor and expense of pumping. The roads are of easy grade and are good dirt roads easily constructed and kept in repair. All kinds of forest and shade trees, such as the oak, the maple, the elm, etc., as well as evergreens may be grown successfully. With the exception of the river bottoms all farming is done without irrigation. Lumber costs from \$12.00 per M upward. Markets are good for all stock and farm products. It is preeminently a county of farm homes. Rural telephone lines form a network throughout almost the entire county, with exchanges at the more important points.

Markets.

The proximity of this agricultural district to mining and lumbering districts gives it a steady and assured market for all products. The county is well adapted to the production of butter and cheese, the climate being favorable for these products. The market for cream is good at every shipping station throughout the county. Poultry of all kinds does well and the markets for eggs and poultry of all kinds are much better than in the East.

The climate is very healthful and invigorating, cool in summer and mild in winter.

Principal Towns.

Colfax, the county seat, is located near the center of the county, on the Palouse river on the main line of the O. R. & N. railway. Its estimated population is 3,600. The city owns its water system, maintains a fire department, is lighted with electricity and has two newspapers published weekly, "The Commoner" and "Gazette." The court house is a fine structure, having cost \$180,000. The high school building cost \$30,000. There are three banks, flour mill, saw mill, brewery, foundry and machine shops and various other industrial and mercantile establishments. Its chief shipments consist of grain, live stock,

fruit and lumber. Its schools and church privileges are choice and the surrounding country is very productive.

Pullman is a city of about 3,000 population and is located in the southeast section of the county on the Northern Pacific and O. R. & N. railways. It is noted as being the distributing center of a magnificent agricultural country and as the seat of the Washington State College, which last year had an enrollment exceeding one thousand students. Pullman is a city of pleasant homes, substantial business structures and numerous churches and school buildings. The city hall is built of brick. There is a volunteer fire department, fourteen fraternal organizations, electric lighting plant, public water supply, two parks, fine opera house, and three weekly newspapers. The bank deposits of the town aggregate \$535,000, and two million bushels of grain are annually marketed. M. C. Gray is the mayor, Geo. W. Walter is the city clerk.

Palouse is a town of about 2,500 inhabitants, located in the eastern section of the county near the Idaho boundary line. Three railroads enter the town and fourteen passenger trains pass through it each day. The chief industries are lumbering, farming, stock raising and the manufacture of pottery. The merchants of the town enjoy a prosperous trade with the surrounding farming country. The town hall is a brick structure costing \$3,000. There are electric lighting and water plants, a well maintained system of public schools, seven churches and numerous substantial business buildings. Palouse is one of the important centers of the great Inland Empire country and is a growing and flourishing community.

Oakesdale is a town of about 1,400 inhabitants, and is located in the northern section of the county. It is reached by the O. R. & N., the Northern Pacific and the Spokane & Inland Empire systems of railroads. The principal business interests of the town are engaged in supplying the wants of the large agricultural section of which it is the commercial center. Oakesdale is a growing town and offers many opportunities for new mercantile enterprises. There are five churches, a good school system, electric lights, one newspaper and a number of substantial business buildings. H. E. Davis is the mayor and P. H. Hutchinson is the town clerk.

Rosalia is a town of about 1,000 inhabitants located in the extreme northern part of the county. It is reached by the Northern Pacific railway and will also be on the line of the Milwaukee system now under construction. Wheat shipping and the creamery business are the important sources of the town's prosperity. Rosalia is well supplied with churches, schools and stores. There are openings for several new enterprises including a hotel and fruit cannery. Electric lighting and water plants are being installed. F. M. Campbell is the mayor and C. W. Wagner is the town clerk.

St. John is a town of about 700 inhabitants, located on the line of the O. R. & N. system in what is known as the Pleasant Valley district.

The richness of the surrounding country is responsible for the substantial growth which the town is enjoying. There is a graded school, three churches, numerous secret societies, and a variety of mercantile concerns. Five large grain warehouses are located here and wheat amounting to nearly one million bushels is annually marketed. There is an abundance of good land to be had in the vicinity at prices ranging from \$25 to \$40 per acre.

Tekoa is a prosperous incorporated town of about 1,400 people in the extreme northeast part of the county. It has a weekly paper, "The Blade." There are eight grain warehouses, a creamery, two banks, flour mill, three artesian wells, and the town is lighted with electricity and has a graded school and five churches. Grain and live stock are its chief sources of business.

Uniontown is located in the southeastern section of the county on a branch of the Northern Pacific railway. The population is about 500. The most important enterprises of the town are two creameries, a brick yard, lumber yard, four grain warehouses, a stone quarry and a number of stores, hotels, livery stables, etc. There are openings for a flour mill and an additional creamery. There are two churches, good school, and a public water supply. The town is growing and prosperous.

Elberton is a town of about 550 inhabitants, located in the central, eastern section of the county. The O. K. & N. system furnishes transportation facilities. The industries of the town include a flour mill with a daily capacity of 200 barrels and a large fruit evaporating plant. There are two churches, grade and high school, large public park and a variety of mercantile establishments. W. N. Divine is secretary of the local commercial club.

Farmington is a town of about 550 people, located in the northeastern section of the county, near the Idaho state line. A flour mill, feed mill, planing mill, lumber yard, and a large number of mercantile houses make up the chief enterprises of the town. There are five churches, good school, volunteer fire department, electric lighting system, etc. There are openings for a weekly newspaper, canning factory and vinegar factory.

Colton is a town of about 400 people located in the southeast section of the county on a branch line of the Northern Pacific railway. Wheat, fruit and stock are the chief products of the district of which Colton is the commercial and shipping center. There is a town hall, two churches, volunteer fire department, public water supply, and numerous stores. There are openings for a flour mill and hotel.

YAKIMA COUNTY.

Area of county, 3,222 square miles; population in 1900, including Benton county, 13,462; estimated population in 1907, exclusive of Benton county, 38,765.

North Yakima, a modern, up-to-date city with a population of 11,500, and located in the northern portion of the county, is the seat of county government, where the new \$125,000 court house is nearing completion. With the prospect of a densely populated valley, North Yakima is destined to become one of Washington's largest inland cities.

Transportation.

Yakima county is traversed from the southeast to the northwest by the main line of the Northern Pacific railway, which follows closely the windings of the Yakima river.

A branch of the Northern Pacific connects North Yakima and Sunnyside. The Yakima Valley railway extends from North Yakima twenty miles up the fertile Natches valley. The Inter-Valley Traction company has begun work on its system of electric lines. The North Coast, a transcontinental road, is now building through the county.

The county extends from Benton county on the east to the summit of the Cascade mountains on the west. While a considerable portion of the county's surface is broken and semi-mountainous, it contains a number of rich valleys that are probably as fertile and as fruitful under irrigation as any to be found in the world.

Irrigation.

Irrigation has been carried on in the Yakima valley for a period of over thirty years. The locality is blessed with a never-failing supply of water furnished by the melting snows of the Cascade mountains. The amount of land estimated to be under irrigation at the present time is 175,000 acres. The Tieton project, now under construction by the reclamation department of the federal government, will add 24,000 acres to the irrigated area. Other projects, under consideration by the government and by local and outside capitalists, when completed, will more than treble the present irrigated acreage.

Yakima Valley.

What is commonly referred to as the Yakima valley includes a number of tributary valleys, namely, The Wenas, the Selah, the Natches, the Cowiche, the Ahtanum, the Moxee and others, nearly all of which are drained by streams of the same name.

The soil, climatic conditions, and for the most part the productions of these different valleys are quite similar, although there is a considerable variance in the altitude.

Products.

In Yakima county "Irrigation is King," and with the life-giving water applied to the fertile soil of volcanic ash the results achieved are wonderful. The productions named in their relative order of importance are fruit, hay, hops, potatoes and melons, with numerous other crops produced as side lines.

In eastern Yakima county wheat is the principal crop produced, the growing of which has proved exceedingly profitable.

Tree Fruits.

Tree fruits of all kinds known to the temperate zone, including the apple, cherry, pear, peach, plum, prune and apricot, flourish here in a high state of perfection. So also do all the small fruits. Owing to the favorable climatic conditions Yakima fruit is excellent and beautifully colored, and never fails to find a ready market.

The fruit industry has already assumed large proportions and is growing very rapidly, about 2,000,000 trees having been set out during 1906 and the spring of 1907.

Hay.

While thousands of tons of timothy are raised, the hay crop is composed principally of alfalfa, the annual production of which is over a hundred thousand tons. Three to four crops per year are cut, the aggregate yield of which per acre is from six to ten tons. There is always a ready market for alfalfa, both for home feeding and export. The bulk of the 1906 crop brought from \$10.00 to \$12.00 per ton in the stack.

Hops.

Hops are one of the best paying crops of the valley. The Yakima hop for quality is rated as being among the best grown in America, and is favorably known wherever hops are used throughout the world. The production of hops in Yakima county for 1907 is estimated at 20,000 bales. The cost of production is usually figured at 8 cents per pound or less. The market price for the last three years has ranged from 10 to 30 cents per pound, so that the producer has received a large margin of profit.

Potatoes.

Potatoes, as previously noted, are one of the principal crop productions of the county. The Yakima potato is noted in all the markets of the Pacific Northwest for excellent quality, being dry and firm, a fact that commands for it the highest price. The Sound and Alaska markets are supplied largely from this source. There is usually a good and safe margin of profit in potatoes for the Yakima producer. The last crop sold for \$15.00 to \$25.00 per ton.

Melons.

Melon growing is another branch of farm industry that is developing to large proportions in Yakima county. Here the luscious water-

melon and the fragrant cantaloupe grow to a high state of perfection. The market for this class of production is large and constantly growing. Hundreds of cars are shipped out of the valley, both east and west, every season, Toppenish being the largest shipping point.

Poultry Raising.

Mention should be made of the poultry industry of the valley, which has already assumed large proportions and which, owing to the favorable climate and the excellent markets near by, is sure to become a leading factor among the wealth producing interests of the county. A poultry breeder's association has its headquarters in North Yakima, and the fame of Yakima fancy bred fowls has gone far and wide.

Milk and Honey.

It is no exaggeration to say that the valley is a land flowing with milk and honey. Many creameries are located over the county, the product of which commands the highest market prices, while the demand is far beyond the supply.

In a county where the fruit trees are numbered by the millions and where thousands of acres of alfalfa are in bloom the season through, the conditions for success in bee culture are ideal. No better honey is made anywhere, and, though the industry is yet in its infancy, the success already achieved by many farmers in bee-keeping as a side issue—some of whom have shipped as high as fifteen tons in a single season—is sure prophecy of the success that will attend this industry in this peculiarly favored region.

Intensified Farming.

The farms in most of the irrigated sections of the county vary in size from ten to forty acres each. As the land increases in value the large farms are gradually being cut up into smaller tracts to meet the changing conditions and accommodate the increasing population. Intensified farming is followed. As a rule a well selected and well kept ten-acre orchard of peaches or apples will yield to the owner larger returns than does the average farm of 160 acres in any of the central states.

Productions.

Perhaps an idea of the value of Yakima county products may be obtained from the shipments made from the different points in the county during the year 1906. Owing to lack of space it is possible to give only the approximate tonnage. Shipments of hay, potatoes, fruit, grain, hops, wool, melons and live stock only are included as follows:

North Yakima, 69,500 tons; Toppenish, 2,050 cars; Sunnyside, 8,962 tons.

There are fifty-eight school districts in the county, seventeen of which maintain graded schools, and in a number of districts high schools are maintained.

The total assessed valuation of the county in 1906 was \$16,508,085. The last assessor's returns show horses and mules in the county, 9,762; cattle, 23,036; sheep, 67,510; hogs, 2,658.

Persons who desire particular information relative to the resources and opportunities of Yakima county should correspond with the Yakima Commercial Club, North Yakima, Washington.

Principal Cities and Towns.

North Yakima, the county seat and metropolis of the Yakima valley, is a city of 11,500 population. It is located on the main line of the Northern Pacific railway and is the chief terminal of the Natches and Sunnyside branches of the same system. It is also the headquarters of the Inter-Valley Traction electric lines which have now begun construction on a system which will ultimately operate 250 miles of road. North Yakima is the distributing center for the famous irrigated district extending for miles about the city and is the marketing point for a tremendous annual tonnage of fruits, grains and general farm products. Its factory interests consist principally of fruit canneries, flour mills, lumber mills, ice and cold storage plant, and wood working establishments. It has numerous substantial brick, stone and concrete business blocks, hotels, schools and church structures. As the marketing point for an annual clip of 600,000 pounds of wool it offers a splendid opening for a woolen mill. Additional fruit canneries, vinegar and pickle factories, etc., would also find an abundance of raw material cheap and within easy reach. The public library with 2,500 volumes is housed in a new \$16,000 building. A paid fire department is maintained and adequate plants for supplying the community with gas, electricity and water are in operation. Two daily newspapers, three weeklies and one monthly are published. There are over two thousand wage-earners in the city, with a monthly pay roll aggregating \$130,000. The business streets of the city are being paved with brick and asphalt, an addition to the gas plant costing \$100,000 is in course of construction and nearly all the enterprises of the city are enlarging their facilities to meet the demands of increased business. North Yakima as the seat of the State Fair is of special interest to the agricultural interests of Washington. It is essentially a city of homes and its residence streets have a beauty that is noted by all travelers. O. A. Fechter is the mayor, J. C. Brooker is city clerk and H. P. James is secretary of the local commercial club.

Sunnyside is a town of about 1,500 inhabitants and includes one square mile of land within its limits. It is located on a branch line of the Northern Pacific railway a few miles from the Benton county boundary. Regular stage lines run to Mabton on the main line of the railroad. Sunnyside is in the center of a large district under government irrigation. It has enjoyed wonderful growth during the past two years. Among the enterprises in the town are a cannery, pulp plant, two creameries, two hotels, and a large variety of general mercantile

establishments. There are openings for a vinegar and pickle works, milk condensory, fruit cannery, and general warehouse. All the important religious denominations are represented in the churches and good graded schools are maintained. The town has a volunteer fire department. The adjacent district is one of the most productive of all the irrigated sections of the state. Ross K. Tiffany is the mayor, Lawrence Wharton the town clerk and R. C. Lichty is the secretary of the local board of trade.

Mabton is a town of about 600 inhabitants, located on the main line of the Northern Pacific railway in the eastern part of the county. The area included within the town is about 180 acres and the principal industries include a feed mill, six large grain warehouses, three lumber yards, large implement store, and a large number of general mercantile establishments. There are openings for a flour mill and for a new general merchandise store. The town has several churches, good schools, a volunteer fire department of twenty men, an excellent water supply owned by the city, and has recently granted a franchise for an electric lighting plant. One newspaper is published. The surrounding district is just beginning to develop as the government has only recently begun the construction of an irrigating system to water the lands which are among the best in the famous Yakima valley. T. W. Howell is the mayor, W. T. Livingstone the city clerk and Frank Hartz is the secretary of the local chamber of commerce.

Toppenish is a town of about 700 inhabitants, located on the main line of the Northern Pacific railway. It became an incorporated town during the past summer. It is the distributing point for the large tract of country included within the Yakima Indian reservation. There are nearly 100,000 acres of irrigable land within the vicinity of the town. Hay, grain, potatoes, fruits of all kinds, including melons, are raised in abundance, while a great deal of live stock is annually marketed. Preparations are now being made to throw the reservation lands open to settlement. W. L. Shearer is the postmaster.

ADDENDA.

The following matter pertaining to the various counties below mentioned was through oversight omitted from their regular order and is herewith set forth to correct the error.

COWLITZ COUNTY.

Castle Rock, one of the most thriving towns of Cowlitz County, is another of the many Washington cities whose present prosperity and future promise are based upon permanent conditions. It is an important station on the Northern Pacific Railroad and is the head of commercial navigation on the Cowlitz River, a tributary to the Columbia, so that it has competitive navigation at all seasons of the year.

The present population of Castle Rock is approximately 1,400, and about one-third of this number are directly interested in logging and shingle making, the leading industries of the district, which are at this date and have been for years past, the leading pursuits of the section of which the town is the center. The future of the district is more fully assured by its proximity to the Mt. St. Helens Mining district, where huge copper deposits have been developed. There are also large deposits of high grade soft coal close to town, two mines being worked on an extensive scale at the present time.

While the country is mountainous, the logged-off lands of the district have been found to be some of the most highly productive and profitable fruit lands of the state. There is much fertile farming land which returns high profits under intelligent working.

At the present time, there is an excellent opening for a big fruit cannery, a creamery and several other lines of manufacture well worth the serious attention of the investor who seeks a virgin field for exploitation.

The city is electric lighted, has a gravity water system owned by the municipal corporation and is thoroughly sewered upon approved modern lines. The mayor is T. W. Robins and George F. McLane is city clerk. A. W. Carner is postmaster. A letter addressed to any of these, or to the Business Men's Club will bring detailed information of the district and of all that it has to offer in a business way.

LINCOLN COUNTY.

Sprague is a prosperous incorporated town of 1,700 people, on the main line of the Northern Pacific railroad, in the southeast corner of the county. One weekly paper, "The Times," is published. Sprague is a very important wheat shipping and milling point. Nearly one million bushels of wheat find a market here annually. There are here large flouring mills and grain elevators, an electric light and water plant, banks and brewery, schools and churches of fine structures, and good stocks of merchandise and farm implements. The surrounding country is a rolling prairie with frequent lakes, and raises besides wheat, large crops of other grains, fruits and live stock.

SPOKANE COUNTY.

Spokane. In printing the description and information about the city of Spokane on page 200 an error was made in giving the population of the city at 80,000. These figures should read 90,000 as shown in the table of population at page 44 of the appendix.

SNOHOMISH COUNTY.

Index lies on the line of the Great Northern Railroad. This place has become of importance during the past few years, it being one of the important mining sections in the eastern part of Snohomish County. At the present time, it has about 400 inhabitants, good business houses of all kinds, has a newspaper, the *Index Miner*. The Puget Sound, Skykomish & Eastern Railway, with telegraph and telephone connections, are about to build their road from Index to their mines and continue east; they expect to do both a lumbering and mining business.

Some of the smaller villages in Snohomish County are **Hartford** and **Machias**.

WHATCOM COUNTY.

Blaine is a city of about three thousand people situated in the northwest corner of the State of Washington and of the United States proper. It is situated on the snug little harbor of Drayton on a gently sloping plain. The townsite is ideal and is laid out with broad streets and avenues. These things with the scenery afforded by Puget Sound on one side and the mountains on the north and east make Blaine a beautiful city.

Blaine does not claim to have any advantages that are not common to the other coast cities located on Puget Sound surrounded by fertile lands, but it does have all these advantages. With them its development is sure. The same causes that have produced the present city of Blaine are bound in the natural course of events to produce in the next decade a still larger and richer city.

Agriculture has developed slowly on account of the quicker returns offered to labor and capital in the timber industries. Yet enough has been done in the line of agriculture to show that the country around Blaine is highly fertile.

The timber and lumber industries including the manufacture of shingles are the chief revenue producing lines at present. These go hand in hand with the opening of the farm lands. It is difficult at present to segregate the two. Blaine has in and near the city some twelve shingle mills and one large lumber mill. With the crab and salmon canneries these factories have a pay roll of one million dollars a year.

Blaine offers a better opening at present to men desiring to take unimproved lands and bring them under cultivation than almost any point on Puget Sound. It also offers a good location for a small fruit cannery, which could in the course of a few years be developed into a large institution.

The Great Northern Railway, which passes through Blaine, is at present spending one hundred thousand dollars on its line and yards. These improvements indicate that the city will become of considerable importance as a railway center.



Yakima County Orchard.



Alfalfa Field Near North Yakima.

STATE GOVERNMENT, 1904-1908.

EXECUTIVE OFFICERS.

GOVERNOR.	LIEUTENANT GOVERNOR.	AUDITOR.
SECRETARY OF STATE.	TREASURER.	ATTORNEY GENERAL.
COMMISSIONER OF PUBLIC LANDS.	SUPERINTENDENT OF PUBLIC INSTRUCTION.	

SUPREME COURT.

Chief Justice.

HIRAM E. HADLEY.

Associate Justices.

MARK. A. FULLERTON.

R. O. DUNBAR.

WALLACE MOUNT.

HERMAN D. CROW.

MILO A. ROOT.

FRANK H. RUDEKIN.

Clerk of Supreme Court.

C. S. REINHART.

Deputy Clerk.

FRED S. GUYOT.

Reporter.

ARTHUR REMINGTON.

Stenographers.

LOUISE AYER.

SADIE E. SAPP.

STATE LAW LIBRARY.

Librarian.

C. WILL SHAFFER.

Assistant.

C. R. LOUNSBERRY.

OFFICE OF GOVERNOR.

Governor.....	ALBERT E. MEAD.
Private Secretary.....	FRANK M. DALLAM, JR.
Stenographer.....	MISS JEAN MCLEOD

OFFICE OF SECRETARY OF STATE.

Secretary of State.....	SAM H. NICHOLS.
Assistant Secretary of State.....	BEN R. FISH.
Auditor and Cashier.....	FRANK T. HOUGHTON.
Index Clerk.....	H. A. PERCIVAL.
Recording Clerks.....	{ MISS ALICE E. NICHOLS.
	{ MISS HATTIE WATSON.
	{ W. T. JORDAN.
Stenographers.....	{ MISS LILIAN MATSON.
	{ MISS AGNES C. FLEMING

OFFICE OF STATE AUDITOR.

Auditor of State.....	C. W. CLAUSEN
Deputy Auditor.....	F. P. JAMESON.
Bookkeeper.....	N. D. MELGARD.
Warrant Clerk.....	E. F. JONES.

State Librarian..... J. M. HITT.
Assistant Librarian..... JOSEPHINE HOLGATE

MRS. LOU GERTRUDE DIVEN..... Superintendent.

Members of Board	{ H. T. JONES, Chm. MATT L. FILES. JAMES H. DAVIS.
Secretary.....	
Bookkeeper.....	
	C. C. ASPINWALL.
	J. H. BROWN.

State Auditor, Ex-Officio Chairman..... C. W. CLAUSEN.
Commissioner of Public Lands, Ex-Officio Member..... E. W. ROSS.
And the members of the State Tax Commission.

Commissioner of Public Lands..... E. W. ROSS.
State Fire Warden..... J. R. WELTY.
And the members of the State Tax Commission.

T. D. ROCKWELL.....	Sokane.
J. H. EASTERDAY.....	Tacoma.
J. E. FROST.....	Ellensburg.
FRANK C. MORSE.....	Secretary Tacoma.
J. MAE DOOLITTLE.....	Stenographer Olympia.

Commissioner, Ex-officio, Secretary of State..... SAM H. NICHOLS.
Deputy Commissioner GEO. M. ALLEN.

WM. H. REED	Tacoma.....	July 8, 1909
R. C. McCROSKEY.....	Canfield.....	July 8, 1909.
JOHN W. ARRASMITH.....	Colfax.....	July 8, 1909

JOHN W. ARRASMITH.....	Chief Grain Inspector.....	Tacoma.
S. S. KING	Chief Deputy.....	Tacoma.
ALEX. ANDERSON	Chief Deputy	Seattle.
E. L. PERKINS	Chief Deputy	Spokane.
J. M. WARD	Clerk and Bookkeeper.....	Tacoma

L. DAVIES.....	Davenport.....	April, 1910
L. W. HANSON.....	Dairy Instructor.....	

JOHN L. RISELAND Bellingham March, 1910.

BRIG. GEN. ORTIS HAMILTON	Adjutant General and Chief of Staff.
COL. JOHN KINZIE	Inspector General.
COL. G. G. DARROW	Chief of Engineers
COL. E. K. IRWIN	Quartermaster General.
COL. M. P. HURD	Judge Advocate General.

COL. ALBERT E. CAGWIN.....	Commissary General.
COL. EMORY P. GILBERT.....	Inspector of Rifle Practice.
COL. J. T. GOSS.....	Paymaster General.
LIEUT. COL. ARTHUR J. WEISBACH.....	Aide-de-Camp.
LIEUT. COL. W. G. POTTS.....	Aide-de-Camp.
LIEUT. COL. J. M. FISH.....	Aide-de-Camp.
LIEUT. COL. D. DAUN EGAN.....	Aide-de-Camp.
MAJOR FRANK M. DALLAM, JR.	} Military Secretary and Assistant Adjutant General.

SECOND REGIMENT OF INFANTRY.

MAJOR F. M. DALLAM, JR.....	Military Sec. and Asst. Adjt. Gen.
LIEUT. COL. A. N. BROWN.....	Aide-de-Camp.

PILOT COMMISSIONERS COLUMBIA RIVER AND BAR.

CHAS. E. KERLEE.....	Ilwaco.
CHAS. H. CALLENDER.....	Knappa.
L. D. WILLIAMS.....	Ilwaco.

PILOT COMMISSIONERS STRAITS OF FUCA AND PUGET SOUND.

JAMES DELGARDNO.....	Port Townsend.
N. T. OLIVER.....	Port Townsend.

OFFICERS OF STATE INSTITUTIONS.

UNIVERSITY OF WASHINGTON, LOCATED AT SEATTLE.

BOARD OF REGENTS.

JOHN. P. HARTMAN.....	Seattle.....	1909.
A. P. SAWYER.....	Seattle.....	1906.
D. L. HUNTINGTON.....	Spokane.....	1910.
FRANK D. NASH.....	Tacoma.....	1910.
SAMUEL G. COSGROVE.....	Pomeroy.....	1911.
J. T. RONALD.....	Seattle.....	1906.
JOHN H. POWELL.....	Seattle.....	1911.

STATE NORMAL SCHOOLS.

AT ELLENSBURG.

DR. J. A. MAHAN.....	Ellensburg.....	June 26, 1906.
H. M. BALDWIN.....	Ellensburg.....	June 26, 1910.
G. S. CORNETT.....	North Yakima.....	June 26, 1912.

AT CHENEY.

G. A. FELLOWS.....	Cheney.....	July 29, 1911.
CHAS. P. LUND.....	Spokane.....	July 29, 1906.
HENRY W. COLLINS.....	Ruckford.....	July 29, 1912.

AT BELLINGHAM.

JOHN. J. DONOVAN.....	Bellingham.....	June 12, 1911.
J. J. EDENS.....	Bellingham.....	June 12, 1913.
F. F. HANDSCHY.....	Bellingham.....	March 2, 1911.

WASHINGTON STATE COLLEGE.

BOARD OF REGENTS.

DR. J. S. ANDERSON.....	Asotin.....	March 9, 1909.
LEE A. JOHNSON.....	Sunnyside.....	March 9, 1913.
PETER MCGREGOR.....	Hooper.....	March 9, 1913.
FRANK J. BARNARD.....	Seattle.....	March 9, 1909.
J. J. BROWN.....	Spokane.....	March 9, 1911.

STATE BOARD OF EDUCATION.

R. B. BRYAN.....	Superintendent of Public Instruction, Ex-Officio, Chairman.	
JAMES A. TORNEY.....	Spokane.....	March, 1909.
THOS. A. STIGER.....	Everett.....	March, 1909.
J. W. SHEPHERD.....	Walla Walla.....	March, 1909.
P. A. WILLIAMS.....	Montesano.....	March, 1909.

THE WASHINGTON SOLDIERS' HOME, LOCATED AT ORTING,
PIERCE COUNTY.

WILLIS AMES.....	Superintendent.
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STATE BOARD OF ACCOUNTANCY.

E. G. SHORROCK.....	Seattle.....	June 19, 1910.
H. W. CARROLL.....	Seattle.....	June 19, 1911.
GEO. SHEDDEN.....	Tacoma.....	June 19, 1912.
F. P. GREENE.....	Spokane.....	June 19, 1908.
ALFRED LISTER.....	Tacoma.....	June 19, 1909.

STATE BOARD OF HEALTH AND VITAL STATISTICS

WILSON JOHNSON.....	Colfax.....	December 30, 1909.
JAMES R. YOKUM.....	Tacoma.....	December 30, 1910.
ELMER E. HEG, Secretary.....	Seattle.....	December 30, 1911.
JOHN M. SEMPLE.....	Spokane.....	December 30, 1907.
S. B. NELSON.....	Pullman.....	December 30, 1908.
P. FRANK.....	North Yakima.....	December 30, 1909.

STATE BOARD OF MEDICAL EXAMINERS.

GEORGE W. OVERMEYER.....	South Bend.....	May 22, 1908.
A. E. STUHT.....	Colfax.....	May 22, 1908.
H. A. WRIGHT.....	Wilbur.....	May 22, 1909.
C. W. SHARPLES.....	Seattle.....	May 22, 1909.
KENNETH TURNER.....	Seattle.....	May 22, 1909.
J. A. DURRENT.....	Snohomish.....	May 22, 1910.
J. B. EAGLESON.....	Seattle.....	May 22, 1910.
CHAS. S. KALB.....	Spokane.....	May 22, 1908.
ELMER D. OLMSTEAD.....	Spokane.....	May 22, 1910.

STATE BOARD OF PHARMACY.

FRED P. OFFERMAN.....	Bellingham.....	June 5, 1910.
L. L. TALLMAN.....	Walla Walla.....	June 5, 1911.
J. W. MCARTHUR.....	Spokane.....	Nov. 11, 1912.
PETER JENSEN.....	Tacoma.....	June 5, 1908.
THOS. W. LOUGH.....	Seattle.....	March 4, 1909.

STATE BOARD OF DENTAL EXAMINERS.

H. D. BRAND.....	Tacoma.....	March 4, 1909.
FRANK R. FISK.....	Spokane.....	March 1, 1908.
W. A. FISHBURN, Secretary.....	Ellensburg.....	March 1, 1909.
E. B. EDGERS.....	Seattle.....	March 4, 1908.
C. S. IRWIN.....	Vancouver.....	March 4, 1908.

SUPERINTENDENTS OF INSANE HOSPITALS.

ARTHUR P. CALHOUN.....Seattle.....Western Washington.
 JOHN M. SEMPLER.....Spokane.....Eastern Washington.

STATE PENITENTIARY.

C. S. REED.....North Yakima.....Superintendent.

STATE TRAINING SCHOOL.

F. S. THOMPSON.....Chehalis.....Superintendent.

STATE SCHOOL FOR DEAF AND BLIND.

THOS. P. CLARK.....Vancouver.....Superintendent.

STATE BOARD EXAMINERS OF BARBERS.

HENRY SCHALER.....Tacoma.....June 14, 1908.
 CARL KOCH.....Spokane.....June 14, 1908.
 CHARLES W. WHISLER.....Seattle.....June 14, 1908.
 THOS. IVEY.....Spokane.....June 14, 1910.

STATE FAIR COMMISSION.

EDWARD REMY.....North Yakima.....March 27, 1911.
 SAMUEL J. CAMERON.....North Yakima.....March 27, 1911.
 G. J. HILL.....North Yakima.....March 22, 1911.
 L. O. JANECK.....North Yakima.....March 22, 1909.
 JULIUS C. HUBBELL.....Ellensburg.....March 27, 1911.

STATE HORTICULTURAL COMMISSIONER.

F. A. HUNTLEY.....Tacoma.....March 31, 1909.

COAL MINE INSPECTOR.

DAVID C. BOTTING.....Black Diamond.....June 18, 1909.

FOREST COMMISSION.

R. W. CONDON.....Chairman.....Port Gamble.
 JOSEPH IRVING.....Everett.
 FRANK H. LAMB.....Hoquiam.
 J. A. VENESS.....Winlock.
 E. W. ROSS, Ex-Officio Commissioner of Public Lands.....

OFFICE OF RAILWAY COMMISSIONERS.

H. A. FAIRCHILD.....Chairman.....Bellingham
 JESSE S. JONES.....Tacoma.
 JOHN C. LAWRENCE.....Olympia.
 O. O. CALDERHEAD.....Secretary.....
 C. E. VAN ETEN.....Stenographer.....

OFFICE OF HIGHWAY COMMISSIONERS.

JOS. M. SNOW.....Commissioner.
 C. W. CLAUSEN.....State Auditor, Ex-Officio.
 GEORGE G. MILLS.....State Treasurer, Ex-Officio.

INSPECTION OF OILS.

F. A. CLARK.....Everett.....State Inspector.
 H. E. THOMAS.....Seattle.....Deputy Inspector.
 G. H. STRATTON.....Seattle.....Deputy Inspector.
 H. M. ROGERS.....Spokane.....Deputy Inspector.
 C. A. WOELFLEN.....Asotin.....Deputy Inspector.

PUBLIC PRINTER.

C. W. GORHAM.....Snohomish.....

ACKNOWLEDGMENT.

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Wheat Waiting Shipment from Eastern Washington.



An Inland Empire Fruit Ranch.



A Familiar After-Harvest Scene in Eastern Washington.



View of Palouse City, Whitman County.

STATISTICAL APPENDIX.

**COMPILED FROM REPORTS OF STATE OFFICERS
AND OTHER AUTHORITATIVE SOURCES.**

**ABSTRACT SHOWING TOTAL VALUATION OF LAND AND LOTS, IMPROVE
PERSONAL PROPERTY AND RAILROAD AND TRACKS, IN THE
AND STATE BOARDS OF EQUAL**

COUNTIES.	Valuations of land including town and city lots, exclusive of improvements.		Valuations of im- provements on land, town and city lots.		Valuation of land, town and city lots, including improve- ments.	
	As equal- ized by county board.	As equal- ized by state board.	As equal- ized by county board.	As equal- ized by state board.	As equal- ized by county board.	As equal- ized by state board.
1 Adams.....	\$5,196,840	\$8,688,542	\$826,215	\$826,215	\$9,023,055	\$9,514,757
2 Asotin.....	1,767,475	1,647,193	699,440	699,440	2,466,915	2,346,633
3 Benton.....	2,663,331	2,708,721	251,785	251,785	2,915,116	2,960,506
4 Chehalis.....	8,197,874	8,496,032	1,848,667	1,848,667	9,546,541	9,844,699
5 Chelan.....	2,181,900	2,384,074	618,813	618,813	2,800,713	3,002,887
6 Clallam.....	3,787,262	3,115,154	230,000	230,000	4,017,262	3,345,154
7 Clarke.....	4,554,245	4,249,948	1,102,250	1,102,250	5,356,495	5,352,198
8 Columbia.....	4,594,428	3,754,333	885,407	885,407	5,479,835	4,639,740
9 Cowlitz.....	4,209,981	3,685,366	458,851	458,851	4,668,832	4,149,217
10 Douglas.....	8,203,539	7,746,448	654,135	654,135	8,857,694	8,400,583
11 Ferry.....	590,379	518,786	136,181	136,181	726,560	654,467
12 Franklin.....	1,136,659	1,348,925	109,854	109,854	1,246,513	1,458,779
13 Garfield.....	2,942,110	2,945,497	366,310	366,310	3,308,420	3,311,807
14 Island.....	870,798	788,502	147,055	147,055	1,017,853	985,557
15 Jefferson.....	1,704,428	1,826,510	503,800	503,800	2,268,228	2,330,310
16 King.....	107,063,165	108,655,702	27,790,045	32,790,045	134,853,150	141,445,747
17 Kitsap.....	1,372,366	1,407,764	578,878	578,878	1,951,264	1,986,642
18 Kittitas.....	3,226,123	3,279,612	1,086,875	1,086,875	4,312,998	4,366,687
19 Klickitat.....	2,908,680	2,685,152	646,900	646,900	3,555,580	3,332,052
20 Lewis.....	5,251,928	7,854,841	739,110	739,110	5,991,038	8,598,951
21 Lincoln.....	13,898,163	14,167,637	1,773,275	1,773,275	15,671,438	15,940,912
22 Mason.....	1,887,505	1,936,744	143,968	143,968	2,081,493	2,080,732
23 Okanogan.....	862,926	839,088	262,135	262,135	1,125,061	1,101,223
24 Pacific.....	2,846,154	4,274,321	280,835	280,835	3,126,489	4,274,321
25 Pierce.....	37,162,472	31,164,437	9,998,439	9,998,439	41,160,911	41,162,876
26 San Juan.....	541,575	596,840	345,035	345,035	886,610	941,875
27 Skagit.....	5,363,134	5,633,296	920,962	920,962	6,284,096	6,554,266
28 Skamania.....	665,422	675,040	106,733	106,733	772,155	781,778
29 Snohomish.....	12,808,010	10,982,740	3,206,437	3,206,437	16,014,447	14,189,177
30 Spokane.....	25,758,749	25,760,177	12,717,546	12,717,546	38,476,295	38,477,723
31 Stevens.....	3,417,477	3,487,682	786,116	786,116	4,203,598	4,273,798
32 Thurston.....	3,920,677	3,532,948	1,033,800	1,033,800	4,954,477	4,566,748
33 Wahkiakum.....	630,295	662,882	174,487	174,487	804,782	837,869
34 Walla Walla.....	12,162,083	12,143,756	2,777,925	2,777,925	14,940,008	14,921,681
35 Whatcom.....	8,189,493	9,155,488	2,843,398	2,843,398	12,032,891	11,998,886
36 Whitman.....	13,752,055	15,258,309	2,217,760	2,772,199	15,969,815	21,030,508
37 Yakima.....	10,804,240	9,254,455	2,269,980	2,269,980	13,074,220	11,524,435
Totals.....	\$324,853,921	\$330,042,807	\$81,033,922	\$86,588,361	\$405,887,843	\$416,631,168

MENTS ON LAND AND LOTS; LANDS, LOTS AND IMPROVEMENTS, ALL
STATE OF WASHINGTON, AS EQUALIZED BY THE COUNTY
IZATION FOR THE YEAR 1906.

Valuation of railroad tracks.		Valuation of personal property.		Total valuation of real and personal property, including railroad tracks.	
As equalized by county board.	As equalized by state board.	As equalized by county board.	As equalized by state board.	As equalized by county board.	As equalized by state board.
\$960,883	\$921,165	\$1,692,632	\$1,836,708	\$11,676,570	\$12,272,625
660,410	652,012	621,110	611,610	3,068,025	2,958,248
665,501	655,384	658,360	683,475	4,238,866	4,295,993
1,008,178	999,191	2,170,669	2,252,733	12,382,711	12,752,766
292,000	300,068	902,902	861,885	4,711,793	4,863,963
975,240	503,485	250,592	276,695	4,267,854	3,621,849
708,809	678,268	896,628	903,746	6,545,123	6,555,997
1,349,432	1,338,910	1,206,127	1,221,067	7,661,202	6,364,392
447,600	423,243	705,523	671,330	6,073,164	5,498,815
888,550	822,865	2,340,320	2,266,419	12,547,446	12,005,912
166,510	78,023	601,048	857,776	1,775,208	1,985,666
71,050	59,982	596,823	684,768	2,676,886	2,966,412
3,428,141	3,426,322	839,055	876,798	4,313,985	4,266,623
1,189,520	1,187,104	102,702	107,690	1,120,555	1,043,247
255,762	347,044	301,805	322,735	2,641,083	3,713,027
748,848	751,703	17,062,483	17,884,313	155,343,774	162,716,382
1,821,080	1,797,195	588,993	526,021	2,490,257	2,512,663
157,803	156,967	1,466,855	1,463,939	6,919,373	7,017,780
63,925	63,928	881,040	811,842	4,692,372	4,490,988
312,688	324,135	925,499	959,052	7,665,385	10,304,706
1,905,828	1,582,607	3,652,280	3,491,862	21,144,798	21,229,969
930,268	926,984	338,863	301,831	2,628,159	2,539,330
12,500	3,300	1,277,381	1,119,225	2,466,367	2,284,376
3,852,170	2,143,735	475,186	509,388	3,914,363	5,107,844
3,096,275	3,016,562	7,458,846	7,148,192	50,520,585	49,803,675
1,524,103	1,199,884	261,516	244,989	1,148,126	1,186,864
779,271	777,873	1,660,861	1,674,176	8,875,225	9,155,418
2,403,150	1,943,678	144,087	166,753	928,742	951,826
1,003,795	987,781	4,946,955	4,884,627	24,813,672	21,217,589
2,567,920	2,428,585	9,759,470	9,529,524	51,332,040	51,023,809
952,190	929,839	1,302,810	1,401,053	7,120,506	6,874,785
\$35,089,890	\$31,427,207	1,258,548	1,280,870	6,992,296	6,625,491
		206,814	230,375	1,011,096	1,067,744
		3,676,846	3,281,117	21,019,504	20,146,476
		3,767,195	3,647,244	16,803,881	16,633,911
		8,589,175	5,029,257	22,126,910	28,488,300
		2,483,270	2,170,432	16,509,680	14,624,206
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TOTAL ASSESSED VALUATION OF REAL AND PERSONAL PROPERTY, INCLUDING RAILROAD TRACKS FOR YEARS
1890, 1900, 1910, 1920, 1930, 1940, 1950, 1960.

COUNTIES.	1890.	1900.	1910.	1920.	1930.	1940.	1950.	1960.
1 Adams.....	\$2,097,886	\$3,086,617	\$4,829,425	\$4,119,288	\$4,574,153	\$4,968,199	\$5,731,409	\$12,272,625
2 Benton.....	804,889	968,669	1,301,402	953,000	1,178,159	1,111,941	1,447,835	2,956,243
3 Cherokee.....	6,190,592	7,977,400	7,617,806	6,812,428	7,512,211	7,890,142	9,094,716	12,752,766
4 Chetula.....	2,292,203	1,560,319	7,012,049	2,013,314	2,274,434	2,609,467	2,388,561	4,863,963
5 Clark.....	4,657,460	2,871,948	2,890,702	2,131,179	2,460,781	2,446,288	3,120,944	3,621,649
6 Clarke.....	3,577,770	4,094,740	3,640,702	3,868,787	4,080,850	4,647,827	4,963,835	6,635,997
7 Columbia.....	3,120,640	3,600,078	4,516,678	4,054,044	4,765,732	4,138,809	4,445,166	6,864,232
8 Cowitz.....	1,298,410	3,292,947	3,861,861	3,866,648	3,760,945	3,689,066	3,927,386	5,496,515
9 Douglas.....	1,743,231	3,369,516	4,903,791	4,894,560	5,226,518	5,597,210	6,972,392	12,003,512
10 Franklin.....	987,490	1,743,231	3,165,722	1,912,100	1,972,366	1,470,477	1,458,413	2,868,965
11 Garfield.....	1,919,312	1,441,634	1,300,994	1,215,173	1,372,886	1,409,977	1,458,413	2,868,965
12 Grant.....	1,891,312	1,891,312	2,305,843	2,178,718	2,301,988	2,379,560	2,781,854	3,043,912
13 Haskell.....	4,642,553	2,109,096	2,305,843	2,178,718	2,301,988	2,379,560	2,781,854	3,043,912
14 Island.....	44,945,275	53,177,226	58,711,690	65,922,428	71,073,927	78,293,603	84,899,914	162,718,992
15 Jefferson.....	4,642,553	2,109,096	2,305,843	2,178,718	2,301,988	2,379,560	2,781,854	3,043,912
16 King.....	1,915,601	2,314,730	2,305,843	2,178,718	2,301,988	2,379,560	2,781,854	3,043,912
17 Knap.....	5,674,826	4,029,982	1,801,587	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
18 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
19 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
20 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
21 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
22 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
23 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
24 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
25 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
26 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
27 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
28 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
29 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
30 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
31 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
32 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
33 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
34 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
35 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
36 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
37 Kusk.....	2,201,600	2,942,231	1,872,683	1,815,920	1,988,857	2,086,611	2,375,482	7,017,738
Totals.....	\$217,612,897	\$237,076,525	\$290,180,794	\$290,940,138	\$276,986,569	\$296,460,979	\$328,542,525	\$580,200,862

TABLE SHOWING ASSESSED VALUE OF PERSONAL PROPERTY FOR YEARS 1890, 1900, 1901, 1902, 1903, 1904, 1905, 1906.

COUNTIES.		1890.	1900.	1901.	1902.	1903.	1904.	1905.	1906.
1	Adams	\$322,910	\$602,672	\$927,572	\$865,232	\$1,115,361	\$1,127,683	\$1,396,248	\$1,896,708
2	Benton	261,062	328,268	500,960	309,797	488,007	577,568	407,841	611,419
3	Cherokee								
4	Cherokee								
5	Cherokee								
6	Cherokee								
7	Cherokee								
8	Cherokee								
9	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
10	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
11	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
12	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
13	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
14	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
15	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
16	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
17	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
18	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
19	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
20	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
21	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
22	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
23	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
24	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
25	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
26	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
27	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
28	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
29	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
30	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
31	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
32	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
33	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
34	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
35	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
36	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
37	Columbia	104,435	1,104,449	1,542,819	1,225,149	1,608,791	1,648,264	1,648,264	1,648,264
Totals.		\$36,325,265	\$88,721,872	\$64,890,300	\$45,888,131	\$54,450,312	\$67,818,436	\$64,066,200	\$82,161,507

TABLE showing the per capita realty and personality wealth of the counties in the eastern geographical division of the State for the years 1892, 1900 and 1906, based on the county assessments; the Federal census of 1890 and 1900; and the estimated population of 1906, based on the school census:

EAST SIDE COUNTIES.		1892.					1900.					1906.				
		Population	Real assess- ment	Personal assessment	Per capita wealth reality	Per capita wealth personality	Population	Real assess- ment	Personal assessment	Per capita wealth reality	Per capita wealth personality	Population	Real assess- ment	Personal assessment	Per capita wealth reality	Per capita wealth personality
1	Adams	2,098	\$1,081,868	\$306,104	\$515,145	4,840	\$2,093,404	\$607,179	\$421,814	10,720	\$9,123,055	\$1,692,632	\$900	\$165	1	2
2	Asotin	1,580	425,205	213,750	262,135	3,394	870,656	266,369	258,108	5,109	2,466,915	621,119	483	121	2	3
3	Benton														3	4
4	Chelan														4	5
5	Columbia	6,709	2,692,960	1,290,152	401,187	3,931	455,038	893,023	369,125	10,375	2,915,116	638,300	530	122	5	6
6	Douglas	3,561	1,096,654	589,771	308,152	4,920	1,625,420	921,484	380,187	6,064	4,639,740	902,902	289	87	6	7
7	Ferry														7	8
8	Franklin	696	362,755	235,537	521,317	4,486	1,638,308	224,063	359,418	5,113	654,967	2,940,320	488	136	8	9
9	Garfield	3,997	1,093,582	537,078	281,922	3,918	1,130,626	519,430	258,131	4,216	3,311,807	596,823	278	114	9	10
10	Kittitas	8,727	3,127,452	1,072,284	356,122	9,704	2,281,854	1,081,658	235,111	12,032	4,356,687	1,406,835	363	122	10	11
11	Klickitat	5,167	1,063,252	630,413	206,122	6,407	1,562,458	806,194	244,126	8,109	3,332,062	881,040	411	109	11	12
12	Lincoln	9,312	8,562,055	2,296,665	379,183	11,969	4,013,991	1,646,219	355,133	13,708	15,940,912	3,652,280	1,763	266	12	13
13	Okanogan	1,467	330,280	412,723	225,281	4,689	168,117	364,729	36,129	84,490	1,101,223	1,277,361	89	99	13	14
14	Spokane	37,487	29,450,176	8,676,380	786,98	57,542	21,191,651	4,605,000	908,801	94,490	38,472,723	9,759,470	407	103	14	15
15	Stevens	4,841	1,020,891	429,301	235,098	10,543	1,322,680	548,821	125,803	17,352	4,273,798	1,392,810	247	81	15	16
16	Walla Walla	12,224	7,225,985	2,657,475	591,217	18,048	5,246,498	2,055,429	251,105	25,653	14,921,081	3,676,846	562	138	16	17
17	Whitman	19,109	13,345,065	3,903,465	698,204	25,560	9,444,130	2,925,456	369,114	30,386	21,030,508	3,583,175	698	117	17	18
18	Yakima	4,429	2,678,538	730,409	649,169	13,462	8,103,909	1,947,651	260,92	57,709	11,554,465	2,483,270	415	89	18	19
	Total	120,854	\$68,780,661	\$17,724,857	\$669,4147	191,713	\$38,941,692	\$19,561,818	\$307,104	312,252	\$150,642,808	\$37,637,004	\$483	\$120		

NOTE.—Hurried assessment of 1890 was not segregated as between railroad and other property, and two counties did not report to State Equalizing Board. Basis assessment 1892.

TABLE showing the per capita realty and personalty wealth of the counties in the western geographical division of the State for the years 1892, 1900 and 1906, based on the county assessments; the Federal census of 1890 and 1900; and the estimated population of 1906 based on the school census:

	1892				1900				1906			
	Population	Real assess- ment	Personal assessment	Per capita wealth personality	Per capita wealth reality	Population	Real assess- ment	Personal assessment	Per capita wealth personality	Per capita wealth reality	Personal assessment	Per capita wealth personality
1 Chehalis	9,249	\$5,113,985	\$588,582	\$576	\$1,101,786	13,124	\$4,987,004	\$1,101,786	\$76	\$9,844,699	\$2,170,669	\$462,102
2 Chelan	2,771	2,294,711	290,040	828	1,810,191	5,603	1,810,191	224,379	323	3,245,154	250,392	560
3 Clarke	11,709	4,378,707	744,169	373	3,153,071	12,419	3,153,071	541,485	284	5,382,186	896,028	320
4 Cowlitz	5,917	3,933,750	463,351	563	2,334,018	7,877	2,334,018	414,737	322	4,149,217	705,928	451
5 Island	1,787	979,794	188,128	542	974,886	1,870	974,886	121,469	521	985,757	102,702	278
6 Jefferson	8,368	3,860,608	655,255	461	3,185,103	5,712	3,185,103	297,848	318	2,390,310	301,905	501
7 King	62,969	32,942,150	6,361,225	827	44,282,780	110,056	44,282,780	7,392,641	402	141,445,747	17,062,483	713
8 Kitsap	4,624	2,036,445	287,213	462	1,361,183	6,767	1,361,183	385,917	201	1,986,642	338,963	163
9 Lewis	11,499	4,400,448	724,715	384	3,157,619	15,157	3,157,619	627,618	274	8,586,951	925,499	407
10 Mason	2,825	1,310,847	197,178	464	1,129,116	3,810	1,129,116	137,218	295	2,090,732	338,463	385
11 Pierce	4,338	1,718,195	340,670	394	1,896,372	5,963	1,896,372	290,215	307	4,274,821	475,180	557
12 San Juan	50,040	26,892,000	5,443,385	723	21,392,880	55,515	21,392,880	4,374,338	385	41,162,876	7,453,646	473
13 Skagit	2,072	874,500	75,012	422	798,115	2,928	798,115	103,438	272	941,876	261,516	279
14 Skamania	8,774	3,213,885	765,646	379	3,577,408	14,278	3,577,408	846,228	290	6,554,238	1,060,861	247
15 Snohomish	8,314	3,403,827	86,069	376	3,385,188	9,888	3,385,188	76,798	200	781,773	144,067	465
16 Thurston	9,675	6,372,788	1,033,675	667	5,442,650	29,590	5,442,650	1,518,094	227	14,189,177	4,846,955	328
17 Wahkiakum	2,535	668,722	903,477	679	3,890,417	9,927	3,890,417	493,367	386	4,566,748	1,258,648	376
18 Whatcom	18,301	13,382,945	118,706	263	6,307,970	24,116	6,307,970	1,445,085	270	837,999	206,314	301
19 Total	228,436	118,285,960	\$41,969,554	\$691	\$21,594,401	326,596	\$110,425,875	\$21,594,401	\$338	\$255,371,400	\$43,468,265	\$570

NOTE.—Hurried assessment of 1890 was not segregated as between railroad and other property, and two counties did not report to State Equalizing Board. Basis assessment 1892.

STATISTICAL APPENDIX

NUMBER OF FRUIT TREES COMPRISED IN ORCHARDS BEGINNING THE YEAR 1906.
Compiled from reports of Horticultural Inspectors and other sources.

COUNTIES.	Apples.	Pears.	Quince	Peach.	Cherry.	Plums and Prunes.	Apriocot.	Almond.	Eng. walnut.
Adams.....	300	100	.....	100	100	100	.....	.....	.....
Asotin.....	72,000	16,500	300	55,000	25,000	80,000	4,000	300	400
Benton.....	27,259	3,120	75	24,197	12,361	675	1,437	40	1,555
Chehalis.....	5,520	525	200	20	13	1,201	25	25	100
Chelan.....	400,000	8,000	800	90,000	5,000	900	600	200	- 700
Challam.....	4,300	640	20	.....	.....	720	.....	.....	50
Clarke.....	13,500	12,250	500	8,375	13,750	518,750	200	100	800
Columbia.....	80,000	40,000	200	19,000	18,000	20,000	150	100	800
Cowlitz.....	165,000	20,000	300	1,000	4,000	12,000	200	100	600
Douglas.....	9,000	4,000	100	7,800	7,000	300	200	60	200
Ferry.....	9,000	3,750	100	1,250	900	5,000	100	100	160
Franklin.....	900	200	10	300	500	200	50	20	20
Garfield.....	50,000	8,000	200	20,000	9,000	9,000	900	600	200
Island.....	50,000	5,000	100	600	8,000	8,000	90	10	100
Jefferson.....	50,000	7,000	100	600	9,000	5,000	100	50	200
King.....	80,189	3,555	161	340	6,490	9,457	119	28	51
Kitsap.....	154,340	25,227	288	2,486	18,351	22,440	57	.....	1,577
Kittitas.....	14,775	438	7	138	100	385	93	60	300
Klickitat.....	16,469	1,025	87	2,427	1,853	1,880	929	610	600
Lewis.....	70,000	1,000	90	100	1,100	9,000	.....	.....	.....
Lincoln.....	29,451	4,068	200	15,359	2,132	2,458	163	6	900
Mason.....	6,000	2,000	100	100	1,400	800	90	50	570
Okanogan.....	32,473	1,573	45	3,719	1,199	8,969	604	6	68
Pacific.....	3,000	20	20	20	20	200	10	10	50
Pierce.....	290,686	15,850	435	200	15,850	21,850	50	50	1,400
Sahajan.....	3,000	40	40	50	2,000	800	40	10	200
Skagit.....	15,000	2,000	100	100	2,950	1,800	50	30	250
Snohomish.....	70,000	8,000	150	1,000	800	4,800	100	50	150
Spokane.....	311,160	8,800	200	2,000	2,000	1,800	70	50	400
Spokane.....	51,801	3,975	89	2,846	4,747	1,800	100	700	700
Thurston.....	78,000	1,000	80	50	8,500	85,500	162	20	600
Wahkiakum.....	1,000	500	20	10	300	400	75	20	400
Walla Walla.....	38,400	6,000	400	10,000	9,000	18,000	1,200	100	40
Whatcom.....	90,000	1,800	90	50	1,200	18,000	30	10	700
Whitman.....	203,280	25,625	700	77,766	19,125	100,122	8,975	200	1,000
Yakima.....	1,248,000	259,000	1,380	400,000	29,400	21,000	9,700	12,000	7,300
Total.....	3,772,105	500,633	6,988	746,956	243,459	949,299	30,689	15,185	23,862



A Portion of Seattle Proper as Seen from West Seattle.



U. S. Dry Dock, Bremerton, Kitsap County.



Brick Kiln, Near Waterville, Douglas County.

FRUIT SHIPMENTS IN TERMS OF STANDARD PACKAGES FOR YEAR 1906.
Compiled from Reports of Horticultural Inspectors and others.

COUNTIES.	Apples Boxes.	Pears Boxes.	Peaches Boxes.	Cherries Boxes.	Plums and Prunes Boxes.	Grapes Crates.	Berries Crates.	Miscel- laneous Pack- ages.
Benton.....	22,328	3,151	4,087	34	1,831	325	6,500	.....
Chelan.....	198,544	16,980	152,400	20,400	27,080	3,600	15,380	.....
Clarke.....	.....	.....	.....	.....	.....	.....	.....	108,000
Cowlitz.....	.....	.....	.....	.....	.....	.....	.....	8,600
Kitsap.....	19,950	3,453	.....	.....	.....	.....	4,000	.....
Klickitat.....	231	.....	567	.....	392	162	6,697	.....
Lewis.....	.....	.....	.....	.....	.....	.....	1,268	.....
Lincoln.....	5,500	2,600	80,300	2,400	4,200	.....	1,650	.....
Mason.....	.....	.....	.....	.....	.....	.....	.....	8,000
Okanogan.....	5,398	91	4,791	.....	1,266	104	.....	.....
Pierce.....	23,630	13,804	.....	5,060	14,680	.....	65,885	.....
Skamania.....	1,880	.....	100	600	5,880	.....	1,000	.....
Snobomish.....	9,800	1,560	.....	1,200	1,900	.....	40,700	.....
Stevens.....	23,006	5,043	4,081	6,750	11,400	.....	3,978	.....
Thurston.....	.....	.....	.....	.....	.....	.....	.....	38,000
Walla Walla.....	.....	.....	.....	.....	.....	.....	.....	19,698
Whitman.....	610	5,267	26,638	3,020	12,980	10,560	650	.....
Yakima.....	427,069	38,682	319,066	42,500	18,390	5,500	22,000	.....

THIS LIST SHOWS THE NURSERY TRAFFIC IN WASHINGTON DURING 1906, GIVING THE NUMBER OF TREES.
Compiled from reports of Nurserymen.

COUNTIES.	Apples.	Pears.	Quince.	Peach.	Cherry.	Plum.	Apricot.	Almond.	English Walnut.	Black-berry.	Rasp-berry.	Other Small Fruits.	Grapes
Adams.....	1,564	224		106	477	172	12			227	22	208	108
Asotin.....	4,777	51	34	210	202	228				145	50	417	
Benton.....	2,800	7,268	107	21,814	6,421	1,584	485			5,316	3,880	14,875	66,529
Chelan.....	13,062	1,562	3	864	2,225	981		7		285	1,269	570	1,792
Chelan.....	134,188	11,206	200	66,767	7,265	1,565	3,738	184	1,620	2,792	5,614	9,228	15,267
Chelan.....	300	15		25	100	150							588
Clark.....	6,263	229	4	106	1,629	2,551	8		12	8	110	633	308
Columbia.....	1,935	286	12	1,234	1,229	592	28			380	149	719	
Cowlitz.....	124	5		1							178		
Douglas.....	7,516	229	19	2,060	308	350	416	13	302	114	88	1,285	442
Ferry.....	2,675	277		1,000	1,000	350						205	205
Franklin.....	944	417		2,076	4,329	282				12	12	200	8,024
Garfield.....	942	983	21	298	847	500	56	18	193	193	543	4,258	384
Grant.....	2,165	857	16	25	847	500	35		54	73	211	3,404	50
Island.....	1,092	150		25	300	150	50						
King.....	43,276	10,101	582	2,179	14,283	12,948	877	25	1,265	21,876	175,651	66,411	3,087
Klickitat.....	1,806	866		5	242	336			1,125	802	113	206	51
Klickitat.....	4,857	346	4	1,127	468	454	79		125	80	4,021	8,122	134
Klickitat.....	17,714	789	19	1,704	837	898	58	84	90		50	186	269
Klickitat.....	3,073	630		252	1,314	1,538	25	200		1,012	272	2,091	92
Lincoln.....	3,909	1,316	2	1,466	1,047	512	47	12	13	227	300	2,091	92
Lincoln.....	3,071	425		35	625	594			100	221	300	100	565
Mason.....	18,945	915	4	951	786	7	47		2	1,110	35	10	10
Okanogan.....	13,200	1,945	7	467	2,865	2,743			191	10,650	8,143	23,570	1,300
Pacific.....	2,546	609	87	52	313	405	8	1	6	29	29	396	14
San Juan.....	3,210	844	15	365	1,123	509	13		187	244	281		20
Skagit.....	3,300	30		300	300	118							160
Skamania.....	1,197	1,197	76	152	1,816	1,489	107		262	5,813	12,092	8,729	2,471
Snohomish.....	56,406	8,465	1,754	4,756	18,410	1,380	1,197	2	293	5,466	6,885	36,086	2,471
Spokane.....	53,380	5,802	1,57	5,005	4,515	1,422	45		16	263	1,573	3,326	976
Stevens.....	4,517	5,662	8	103	1,155	766			172	747	156	25,421	92
Thurston.....													
Wahkiakum.....	1,206	1,206	76	2,163	1,981	496	192	50	299	2,062	1,729	6,381	1,562
Walla Walla.....	6,430	1,027	60	1,466	1,759	1,087	12		49		2,888	8,302	3,205
Whitman.....	6,428	1,751	81	4,584	5,609	4,834			1,431	3,068	1,956	82,590	1,792
Yakima.....	196,809	31,847	229	85,188	12,657	1,400	4,184	216	2,130	6,010	2,982	32,206	44,888
Miscellaneous.....	153,202	13,988	620	52,120	26,114	22,021	4,877	2,893	8,271	18,908	14,106	122,747	18,558
Total.....	792,821	107,514	4,096	259,759	124,208	61,950	16,560	3,100	12,577	88,630	246,204	891,837	162,350

TABLE SHOWING NUMBER CHEESE FACTORIES AND AMOUNT CHEESE MANUFACTURED, 1899 TO 1906, IN EACH COUNTY.

COUNTIES.	1899.		1900.		1901.		1902.		1903.		1904.		1905.		1906.	
	No.	Lbs. Cheese.	No.	Lbs. Cheese.	No.	Lbs. Cheese.	No.	Lbs. Cheese.	No.	Lbs. Cheese.	No.	Lbs. Cheese.	No.	Lbs. Cheese.	No.	Lbs. Cheese.
1 Adams.....																1
2 Asotin.....																2
3 Benton.....																3
4 Bernalillo.....	1	1,780	2		2		8	10,000	3		2					4
5 Chehalis.....																5
6 Chelan.....																6
7 Chittenden.....																7
8 Columbia.....	1	31,800	1	21,000	1	65,000	4	89,457	7	240,237	6	134,686		44,000		8
9 Cowitz.....	1	198,362	2	259,197	2	265,622	2	306,139	2	6,000						9
10 Douglas.....																10
11 Ferry.....																11
12 Franklin.....																12
13 Garfield.....																13
14 Island.....																14
15 Jefferson.....	2	80,962	3	79,915	2	42,001	8	210,979	2	59,888	2	71,685		38,294		15
16 King.....	3	324,376	4	416,455	4	500,300	5	283,841	5	216,207	2			42,600		16
17 Kittitas.....																17
18 Klickitat.....	1	4,493	1		1		1		1		1					18
19 Lewis.....	3	2,935	5	29,107	5	28,019	5	24,085	4		2	59,000				19
20 Lincoln.....	1	12,587	1		1		1		1		1		65,000		86,700	20
21 Mason.....																21
22 Okanogan.....																22
23 Pacific.....	1	13,144	1	18,962	1	28,611	2	47,242	2	67,381	2	50,600		62,064		23
24 Pierce.....																24
25 San Juan.....																25
26 Skagitania.....																26
27 Spokane.....																27
28 St. Lawrence.....																28
29 Shoshone.....	1	19,300			2											29
30 Skaneateles.....	2	94,935	3	137,500	3	139,200	3	108,220	4	104,045	4	112,000		120,428		30
31 Stevens.....	2	77,809	2	16,000	2									16,000		31
32 Thurston.....																32
33 Walla Walla.....																33
34 Whitman.....	2	30,202	2	25,962	2	30,780	2	5,000	1		1					34
35 Yakima.....	4	43,892	2	8,700	4	2,500	5	15,000	5	11,000	5	7,200		158,753		35
36 Whitman.....	1	9,173	1	4,255	1	8,900	1	9,600	2	18,000	2					36
37 Yakima.....																37
Totals.....	29	944,980	34	1,016,073	37	1,105,983	41	1,128,735	48	853,551	34	536,201		547,159		382,987

TABLE SHOWING NUMBER OF CREAMERIES AND AMOUNT OF BUTTER MANUFACTURED, 1899 TO 1906, IN EACH COUNTY.

COUNTIES.	1899.		1900.		1901.		1902.		1903.		1904.		1905.		1906.	
	No.	Lbs. Butter.	No.	Lbs. Butter.	No.	Lbs. Butter.	No.	Lbs. Butter.	No.	Lbs. Butter.	No.	Lbs. Butter.	No.	Lbs. Butter.	No.	Lbs. Butter.
1 Adams.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2 Asotin.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3 Benton.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4 Chehalis.....	2	46,500	4	46,702	5	47,438	7	64,314	9	174,722	10	234,292	8	278,187	7	268,188
5 Chelan.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6 Clallam.....	17	82,564	24	70,755	22	130,344	40	359,847	10	386,580	39	409,024	12	139,888	10	29,683
7 Clarke.....	4	143,313	10	292,733	18	248,445	18	386,402	19	846,943	18	451,100	11	738,967	7	391,680
8 Columbia.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9 Cowlitz.....	1	6,041	1	10,000	1	10,200	1	12,284	1	10,200	2	11,000	1	7,200	1	7,714
10 Douglas.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11 Ferry.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12 Franklin.....	1	.....	1	2,687	1	3,244	.....	.....	1	3,224	.....	.....	.....	.....	.....	.....
13 Garfield.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14 Island.....	2	43,244	2	56,886	4	64,883	4	78,321	3	101,633	2	129,497	2	156,860	1	176,429
15 Jefferson.....	5	95,540	8	140,546	10	231,290	10	269,249	10	414,760	7	410,472	5	568,294	9	813,129
16 King.....	12	581,715	12	772,068	19	973,206	18	1,016,006	25	1,371,465	18	1,349,066	11	1,514,756	17	1,377,479
17 Kittitas.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
18 Kittitas.....	8	892,156	6	477,576	9	700,322	7	746,667	12	765,371	10	655,577	7	613,982	8	584,900
19 Klickitat.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20 Lewis.....	8	87,134	13	87,623	18	147,200	25	201,648	32	62,590	29	48,768	26	139,963	30	174,289
21 Lincoln.....	1	14,316	1	24,600	1	25,600	1	25,000	1	20,000	2	63,045	.....	.....	.....	.....
22 Mason.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
23 Okanogan.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
24 Pacific.....	2	17,599	1	24,792	1	22,087	1	29,305	2	71,608	2	73,545	1	18,000	2	24,479
25 Pierce.....	7	160,962	14	270,274	20	288,865	40	345,151	42	346,113	47	399,680	51	357,781	54	386,740
26 San Juan.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
27 Skagit.....	5	100,103	9	143,710	13	221,869	18	251,714	19	375,170	13	383,122	8	457,786	10	773,869
28 Skamania.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
29 Spokane.....	9	170,010	14	214,126	16	211,161	36	385,131	40	489,160	28	821,541	21	868,824	18	973,875
30 Spokane.....	2	257,763	2	280,865	3	347,722	3	377,082	2	418,167	3	504,283	2	549,421	3	769,874
31 Stevens.....	5	80,551	6	92,452	8	64,314	7	70,354	4	8,098	9	13,578	3	4,075	3	9,723
32 Thurston.....	18	79,667	51	294,187	62	288,085	90	290,562	122	318,888	128	375,013	49	817,968	78	577,681
33 Walla Walla.....	1	35,860	1	35,860	1	49,716	1	61,266	1	69,828	1	61,414	1	70,540	1	85,225
34 Walla Walla.....	1	84,127	3	183,189	3	170,711	2	206,780	1	294,400	1	285,618	1	284,500	1	306,486
35 Whitman.....	2	53,007	8	118,842	6	318,671	7	377,262	8	331,428	4	461,665	1	482,676	1	474,581
36 Whitman.....	2	27,744	2	35,172	4	140,112	5	140,112	2	232,212	2	46,565	2	66,247	2	58,214
37 Yakima.....	8	185,566	2	194,606	5	243,750	5	281,568	8	416,425	7	468,843	3	168,890	3	225,116
Total.....	113	2,645,361	194	3,786,687	249	4,886,828	345	5,888,251	412	6,970,173	387	7,566,790	240	7,959,185	264	8,478,612

TABLE SHOWING WAGES PAID TO STREET CAR EMPLOYEES IN WASHINGTON—COMPILED FROM REPORTS OF NINE COMPANIES.

DEPARTMENTS.	Number of employed.	Number of days each month.	Wages per day.	Number of hours per day.
Conductors—interurban line	13	30	\$3 00	10
Conductors—freight	6	30	3 00	10
Brakemen—passenger	9	30	2 20	10
Brakemen—freight	12	30	2 16	10
Motor men—interurban line	13	30	3 35	10
Engineers—freight	1	30	3 33	10
Engineers—stationary	4	30	3 00	9
Mechanists	26	26	3 12½	9
Blacksmiths	7	26	3 00	9
Blacksmith helpers	26	26	2 20	9
Car builders	22	27	2 31	9
Car repairers	56	30	2 46	9
Car oilers	12	27	2 20	10
Coach painters	12	26	2 27	9
Bridge and building carpenters	14	26	2 56	10
Section foremen	19	26	2 55	10
Section men	148	26	2 70	10
Freight house men	19	26	2 00	10
Train dispatchers	9	26	3 17	18
Telegraph operators	8	26	2 25	18
Telephone operators	3	26	1 16	18
Street car conductors	679	30	2 23	9½
Street car gripmen	64	30	2 23	9½
Street car gripmen	604	30	2 23	9½
Electricians	66	28	3 20	8½
Engineers—stationary	27	30	3 20	9
Engineers—stationary	37	30	2 85	9½
Firemen—stationary	141	26		9
Office help	214	26		
Other labor				
Total	2,272			

TABLE SHOWING WAGES PAID RAILROAD EMPLOYEES IN WASHINGTON—COMPILED FROM REPORTS OF
NINE COMPANIES.

DEPARTMENTS.	Number of employed.	Number of days each month.	Wages per day.	Number of hours per day.
Conductors—passengers.....	81	26	\$4.65	10
Conductors—freight.....	277	26	3.88	11
Brakeman—passenger.....	149	26	2.80	11
Brakeman—freight.....	584	26	2.88	11
Switchmen—yard.....	448	27	3.11	10
Firemen.....	68	29	1.62	11
Engineers—passengers.....	109	29	4.50	10
Engineers—freight.....	365	27	4.50	11
Engineers—switch.....	118	30	3.33	10
Engineers—stationary.....	16	30	2.20	11
Engine hostlers.....	54	29	2.25	11
Mechanists.....	336	26	3.35	10
Boilermakers.....	79	23	3.35	10
Blacksmiths.....	51	23	3.26	10
Blacksmith helpers.....	106	26	2.07	10
Car builders.....	67	26	2.47	10
Car repairers.....	416	25	2.32	11
Car oilers.....	55	25	2.05	11
Coach painters.....	24	25	2.60	10
Bridge and building painters.....	15	26	2.75	10
Bridge and building carpenters.....	694	25	2.75	10
Bridge and building helpers.....	109	27	2.35	10
Section foremen.....	449	29	2.08	10
Section men.....	3,965	26	1.55	10
Freight house men.....	682	28	2.08	10
Train dispatchers.....	63	30	4.00	9
Telegraph operators and station agents.....	567	30	2.88	11
Office help.....	711	30		10
Firemen—N. P. only.....	359	30	2.38	10
Electricians.....	3	28	3.15	10
Firemen—stationary.....	6	28	2.12	10
Other help.....	919	28	2.28	10
Total number employed.....	11,810			

TABLE SHOWING ASSESSED VALUE OF FARM PRODUCTS FOR YEARS 1890, 1900, 1901, 1902, 1903, 1904, 1905, 1906.

COUNTIES.	1890.	1900.	1901.	1902.	1903.	1904.	1905.	1906.
1 Adams,	\$2,650	\$13,560	\$47,845	\$71,020	\$40,854	\$46,000	\$53,788	\$39,935
2 Asotin,		7,243	4,670	1,475	3,090	4,925	5,891	2,070
3 Benton,		3,459	1,665	2,210	1,933	2,462	1,590	1,210
4 Chehalis,		2,784	2,784	4,083	1,884	3,041	1,270	1,355
5 Cowlitz,		2,118	480	89	1,063	3,041	6,065	4,945
6 Clallam,		325	325	350	135	25	56	106
7 Clark,	1,890	325	325	350	135	25	56	106
8 Columbia,	32,690	42,295	28,960	58,495	58,495	26,335	27,920	10,445
9 Douglas,		1,162	606	1,362	1,362	920	3,606	3,138
10 Ferry,		26,684	18,060	34,670	13,325	12,795	59,860	81,845
11 Franklin,		625	350	1,440	1,677	666	905	2,208
12 Garfield,		300	640	1,410	1,098	425	7,330	3,415
13 Grant,	15,225	50,975	21,330	31,220	7,440	35,700	10,050	1,880
14 Island,	80	4,252	1,444		998	2,870		1,680
15 Jefferson,					225			
16 King,	30,000	14,281	16,065	68,798	39,065	70,225	41,685	
17 Kittitas,	850	22,353	46,485	36,120	4,400	210	61,173	545
18 Klickitat,	8,766	10,659	4,807	17,808	75,245	53,965	61,173	45,920
19 Lewis,		2,089	1,225	1,603	4,665	6,015	6,100	2,069
20 Lincoln,		80,406	38,575	44,535	82,817	2,160	1,074	172,840
21 Mason,		35	35			97,929	219,074	
22 Okanogan,		2,813	4,046		1,670	1,560	11,115	12,945
23 Pierce,				9,945				
24 Pierce,	1,283	6,705	50,824	26,555	51,470	50,218	89,590	8,455
25 San Juan,	666	6,705	8,770	3,335	1,914	2,016	8,885	8,820
26 Skagit,		22,586	20,685	28,258	26,780	11,110	8,812	8,265
27 Skamania,		290				11,095		
28 Spokane,	1,895	5,279	2,817	4,175	8,195	8,840	3,530	7,530
29 Spokane,	195,173	88,880	74,800	105,200	57,470	83,875	70,465	45,310
30 Stevens,	2,577	4,128	8,068	12,194	10,569	8,496	16,529	7,380
31 Thurston,		224	660	165	675	570	230	7,465
32 Wahkiakum,	466							
33 Walla Walla,	24,210	123,445	108,566	206,490	61,410	114,786	121,605	101,850
34 Whitman,		2,085	1,815	57,510	1,145	30	1,020	3,289
35 Yakima,	22,672	146,185	94,935	57,505	46,555	3,805	40,075	12,810
36	2,325	7,772	24,496	37,970	79,723	49,785	145,386	23,990
37								
Totals,	\$338,129	\$695,974	\$628,851	\$862,960	\$711,027	\$700,713	\$1,018,050	\$607,533

NOTE.—The above table is taken from the reports of county assessors, and indicates only the valuations of products in the hands of the owners at the time of making assessment.

TABLE SHOWING ASSESSED VALUE OF AGRICULTURAL TOOLS AND MACHINERY FOR YEARS
1890, 1900, 1901, 1902, 1903, 1904, 1905, 1906.

COUNTIES.	1890.	1900.	1901.	1902.	1903.	1904.	1905.	1906.
1 Adams.....	\$5,985	\$55,975	\$98,776	\$182,940	\$180,074	\$189,735	\$189,911	\$151,570
2 Asotin.....	9,888	10,442	10,443	10,847	13,774	12,080	13,758	22,458
3 Benton.....	6,425	14,353	18,403	12,738	14,923	11,724	9,745	31,780
4 Chenailis.....		8,315	5,794	10,303	10,143	10,335	12,621	15,014
5 Clallam.....		17,729	17,649	23,869	23,143	27,322	17,712	23,337
6 Clark.....	8,482	11,775	14,742	23,880	23,143	27,322	9,570	11,685
7 Columbia.....	52,275	52,110	68,128	73,457	63,815	67,246	38,289	85,129
8 Corvallis.....	7,770	61,510	58,746	4,637	9,842	102,250	49,200	97,455
9 Douglas.....	16,559	4,897	58,560	88,925	98,800	102,250	194,063	17,015
10 Ferry.....		4,897	58,560	88,925	98,800	102,250	194,063	17,015
11 Franklin.....	1,238	28,220	28,600	7,357	12,240	18,862	32,568	15,341
12 Grant.....	28,171	28,425	28,600	7,357	12,240	18,862	32,568	15,341
13 Grapeland.....	7,120	2,409	5,175	24,120	35,871	38,974	51,810	49,702
14 Island.....		2,409	5,175	24,120	35,871	38,974	51,810	49,702
15 Jefferson.....		41,847	84,700	88,480	8,031	8,121	4,865	6,425
16 King.....	75,000	2,105	2,611	88,480	98,528	44,860	114,943	7,180
17 Kittitas.....	10,960	41,991	40,085	1,927	8,613	5,907	8,463	7,180
18 Kittitas.....	22,820	41,991	40,085	1,927	8,613	5,907	8,463	7,180
19 Kloklat.....	19,870	41,991	40,085	1,927	8,613	5,907	8,463	7,180
20 Lewis.....		17,535	20,389	20,239	23,401	23,749	28,259	56,319
21 Lincoln.....	84,925	133,960	168,951	179,740	282,612	218,328	210,618	24,180
22 Mason.....	2,407	1,458	1,400	179,740	282,612	218,328	210,618	24,180
23 Okanogan.....	3,434	11,991	14,445	20,845	24,685	1,480	1,680	2,805
24 Pacific.....	4,578	1,715	1,765	20,845	24,685	1,480	1,680	2,805
25 Pierce.....	29,959	16,510	25,632	67,901	40,374	68,585	47,830	6,015
26 San Juan.....	4,878	9,379	9,009	10,705	10,267	10,085	9,925	9,460
27 Skagit.....	20,873	29,615	29,615	27,848	31,533	28,886	27,623	30,248
28 Skamania.....	1,920	1,786	2,077	2,714	4,644	3,339	29,708	8,573
29 Spokane.....	10,077	15,551	21,871	18,644	30,280	20,480	27,980	46,150
30 Spokane.....	43,231	99,470	108,240	115,595	162,405	98,730	99,945	129,180
31 Stevens.....	25,968	23,901	27,468	24,878	43,156	56,569	36,815	49,549
32 Thurston.....	14,132	20,012	25,610	11,980	17,094	18,904	16,476	22,467
33 Wabkinium.....	3,768	4,897	4,280	8,503	4,305	4,782	4,305	3,962
34 Walla Walla.....	76,915	65,450	111,455	102,815	103,005	95,523	124,555	125,270
35 Whitman.....	6,315	10,752	13,613	11,190	9,963	16,985	19,511	37,482
36 Yakima.....	190,496	189,750	175,280	149,035	170,440	121,005	182,910	171,775
37 Totals.....	\$755,836	\$1,076,707	\$1,232,139	\$1,876,017	\$1,638,110	\$1,506,417	\$1,748,180	\$1,753,640



**Washington Poultry—Flock of Silver Laced Wyandottes, Sunnyside,
Yakima County.**



Washington Poultry—Section of Brooding Pen of Queen City Poultry Ranch, Seattle.

TABLE SHOWING NUMBER AND ASSESSED VALUE OF HOGS FOR YEARS 1880, 1900, 1901, 1902, 1903, 1904, 1905, 1906.

COUNTIES.	1880.		1900.		1901.		1902.		1903.		1904.		1905.		1906.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1 Adams.....	1,122	2,413	988	\$1,876	2,628	\$7,878	3,586	\$10,758	4,458	\$13,859	3,675	\$11,025	2,928	\$7,798	2,181	\$6,488
2 Benton.....	1,122	2,413	2,132	4,264	7,538	7,745	7,745	7,745	3,290	\$9,570	3,592	\$10,025	2,768	\$7,798	2,508	\$7,798
3 Chenail.....	879	1,615	1,665	3,830	5,092	4,455	4,455	4,455	1,458	\$3,271	1,511	\$3,271	1,718	\$4,013	1,609	\$4,013
4 Clinton.....	587	1,184	1,764	3,582	4,009	1,227	1,227	1,227	660	\$1,960	771	\$1,960	1,047	\$2,047	1,047	\$2,047
5 Clark.....	4,068	5,174	7,766	5,582	7,746	3,290	3,290	3,290	8,085	\$9,105	2,034	\$6,102	1,560	\$2,047	1,560	\$2,047
6 Columbia.....	3,448	7,560	3,016	6,082	7,766	4,782	4,782	4,782	6,736	\$20,308	3,545	\$13,844	4,200	\$13,844	4,200	\$13,844
7 Coville.....	233	1,144	1,615	3,230	1,804	5,412	1,775	8,525	1,123	\$3,868	9,868	\$9,868	9,868	\$9,868	9,868	\$9,868
8 Douglas.....	49	187	1,807	3,614	4,536	4,536	4,536	4,536	2,892	\$8,578	2,892	\$8,578	2,892	\$8,578	2,892	\$8,578
9 Ferry.....	55	170	22	44	131	398	183	210	320	\$963	675	\$2,025	568	\$2,025	568	\$2,025
10 Franklin.....	2,043	8,528	2,157	4,314	1,665	4,995	1,140	8,420	1,509	\$4,527	8,067	\$9,201	8,569	\$12,456	8,801	\$11,403
11 Garfield.....	810	987	669	1,838	761	2,283	704	2,112	759	\$2,277	630	\$1,890	677	\$2,370	421	\$1,263
12 Island.....	47	109	461	922	457	1,371	431	1,293	228	\$64	244	\$244	244	\$244	201	\$603
13 Jefferson.....	2,000	10,000	2,406	4,812	2,866	8,598	2,081	6,183	1,949	\$5,847	1,390	\$4,170	1,701	\$5,935	1,573	\$4,734
14 Kitsap.....	800	441	892	528	7,184	1,584	331	1,173	2,534	\$7,802	437	\$1,311	546	\$1,911	380	\$1,170
15 Knap.....	2,221	8,738	2,244	4,488	2,898	7,194	2,582	7,745	2,534	\$7,802	1,948	\$5,844	1,699	\$5,946	1,761	\$5,283
16 Klickitat.....	4,789	9,883	6,681	9,862	5,875	16,125	6,479	19,437	4,049	\$12,147	3,893	\$11,579	4,855	\$16,992	4,689	\$14,067
17 Lewis.....	1,919	4,260	3,680	7,260	6,122	18,663	8,317	24,951	7,182	\$21,546	7,647	\$22,941	7,329	\$25,651	6,243	\$18,729
18 Mason.....	94	276	181	362	90	270	59	177	640	\$19,440	5,889	\$17,667	4,401	\$15,404	4,455	\$13,365
19 Okanogan.....	55	353	638	1,276	603	1,809	1,048	3,144	1,725	\$5,175	2,072	\$6,216	8,504	\$12,264	1,679	\$5,057
20 Pacific.....	246	540	271	542	212	636	211	633	214	\$642	377	\$1,131	358	\$1,253	387	\$1,161
21 Pierce.....	708	1,862	2,144	4,288	2,827	8,481	1,988	5,979	2,172	\$6,516	2,307	\$6,921	2,410	\$8,435	1,670	\$5,010
22 San Juan.....	280	852	629	1,058	528	1,584	336	1,008	471	\$1,418	610	\$1,830	570	\$1,995	1,596	\$4,785
23 Skagit.....	317	795	1,650	3,534	1,917	5,751	2,044	6,120	1,741	\$5,228	1,458	\$4,374	1,562	\$5,467	1,201	\$4,022
24 Skamania.....	550	2,130	1,053	2,105	1,169	3,820	579	294	1,183	\$441	179	\$574	51	\$178	201	\$628
25 Snohomish.....	2,375	7,392	3,864	7,228	5,654	16,962	7,452	22,356	7,607	\$22,821	6,777	\$20,668	5,739	\$20,063	8,731	\$11,198
26 Spokane.....	795	2,291	1,822	3,648	2,802	6,905	2,071	6,213	2,756	\$8,368	3,503	\$10,509	2,396	\$7,582	1,597	\$4,791
27 Stevens.....	947	2,544	1,229	3,454	1,588	4,599	969	2,907	1,346	\$4,038	1,415	\$4,245	1,596	\$5,362	1,556	\$4,668
28 Thurston.....	2,569	4,860	3,817	6,834	3,868	1,004	352	1,056	400	\$1,200	385	\$1,185	491	\$1,715	476	\$1,428
29 Walla Walla.....	2,569	4,860	3,817	7,360	4,467	13,401	6,000	18,000	6,976	\$20,928	5,990	\$17,970	4,757	\$16,649	4,575	\$13,729
30 Whitman.....	3,937	7,874	11,291	22,582	15,104	45,312	20,282	60,846	25,102	\$75,306	22,080	\$66,240	21,873	\$76,555	16,387	\$49,161
31 Yakima.....	1,926	2,116	2,767	5,534	2,869	8,607	1,813	5,489	2,065	\$6,195	2,000	\$6,000	1,926	\$6,741	2,658	\$7,974
Totals.....	37,089	\$87,417	71,579	\$179,838	83,954	\$256,848	96,519	\$289,527	105,788	\$317,214	99,447	\$296,341	96,196	\$306,681	81,904	\$246,712

TABLE SHOWING NUMBER AND ASSESSED VALUE OF CATTLE FOR YEARS 1890, 1900, 1901, 1902, 1903, 1904, 1905.

COUNTIES.	1890.		1900.		1901.		1902.		1903.		1904.		1905.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Adams.....	4,293	\$45,745	7,358	\$104,170	8,073	\$129,168	8,561	\$188,576	10,041	\$460,656	9,969	\$149,585	10,450	\$128,012
Asotin.....	5,670	60,056	7,702	102,628	7,199	115,184	7,587	121,352	9,117	145,872	9,517	112,785	7,940	89,915
Benewah.....	6,410	81,601	7,265	103,718	7,257	116,172	7,445	119,120	8,669	139,086	8,665	130,075	8,621	129,315
Bellingham.....	2,874	48,327	3,884	52,824	4,036	68,376	4,036	68,376	4,036	68,376	4,220	63,000	4,396	76,845
Blaine.....	3,621	49,328	3,621	49,328	3,967	53,364	4,034	68,324	4,643	74,288	4,966	74,925	6,123	76,845
Chelan.....	8,065	137,660	10,923	174,754	10,923	174,754	13,944	213,804	13,254	211,784	13,118	196,770	13,827	207,405
Clark.....	8,892	130,886	6,474	94,645	7,388	118,208	8,534	136,344	9,327	149,252	10,844	162,660	9,442	115,664
Columbia.....	6,821	88,769	6,398	81,648	7,284	116,544	8,392	186,572	6,541	101,636	4,358	65,376	6,228	78,430
Contra Costa.....	15,503	247,643	17,434	278,944	17,434	278,944	20,748	351,968	23,682	368,512	24,096	360,540	27,179	432,949
Douglas.....	15,393	6,350	15,393	6,350	17,434	278,944	20,748	351,968	23,682	368,512	23,682	368,512	23,682	368,512
Ferry.....	16,484	16,484	454	6,658	6,679	10,064	9,884	138,144	11,574	115,372	13,871	49,063	9,719	45,357
Franklin.....	7,296	72,970	7,147	88,560	7,977	127,632	9,884	138,144	11,574	185,184	12,153	21,508	11,317	16,183
Garfield.....	1,578	23,769	2,603	24,522	2,488	38,224	2,294	36,544	2,246	35,926	2,488	35,576	2,620	41,920
Island.....	846	11,370	2,204	36,204	2,488	38,224	2,294	36,544	2,088	33,048	2,388	37,576	2,611	41,920
Jefferson.....	6,900	101,000	13,597	232,868	15,565	249,040	15,749	251,984	15,708	251,288	17,763	266,444	13,961	265,639
King.....	23,790	42,170	22,121	33,615	2,515	40,310	2,515	37,040	2,684	41,344	2,885	43,276	3,104	46,560
Kittitas.....	8,337	118,478	9,778	151,767	10,384	166,044	11,189	208,908	13,997	207,962	13,160	197,018	13,107	229,222
Kootenai.....	7,755	118,478	12,144	159,313	12,538	200,608	14,046	224,336	16,217	259,472	17,527	238,405	17,536	263,840
Lewis.....	13,853	188,058	14,788	235,060	17,124	273,884	20,310	310,310	20,310	310,310	21,278	319,170	20,622	252,682
Lincoln.....	17,649	136,594	13,853	188,058	14,788	235,060	17,124	273,884	20,310	310,310	21,278	319,170	20,622	252,682
Mason.....	1,210	38,691	2,209	48,434	1,550	24,800	12,855	204,888	16,411	262,876	13,821	19,423	1,382	19,980
Okanagan.....	4,744	78,842	9,137	171,834	8,717	59,472	3,033	48,528	4,108	65,728	4,320	67,350	4,115	61,725
Pacific.....	6,087	101,466	9,158	141,513	10,846	173,890	11,892	190,112	13,408	214,448	13,967	209,805	14,000	277,400
Pierce.....	787	15,061	16,118	28,500	1,874	29,994	2,198	34,698	2,230	36,640	2,547	38,175	2,408	44,928
San Juan.....	4,810	72,014	8,183	109,859	9,544	151,264	9,540	157,440	9,911	144,176	8,919	133,785	9,761	166,176
Skagit.....	1,899	32,919	2,163	38,691	1,899	32,919	1,778	28,448	1,440	28,040	1,214	18,210	1,869	14,835
Skamania.....	3,945	89,692	6,385	121,804	6,691	154,960	10,965	174,460	11,836	189,728	12,558	185,370	12,415	198,640
Spokane.....	7,020	229,849	14,747	213,800	16,591	265,286	19,169	306,704	20,732	331,712	21,122	316,890	24,675	346,038
Stevens.....	6,315	107,116	9,245	148,847	9,193	147,072	10,818	173,608	12,790	202,200	14,958	224,370	14,975	188,444
Thurston.....	5,675	111,193	6,812	124,392	8,542	136,672	7,110	113,760	8,354	132,664	7,311	109,669	8,126	121,675
Wabikam.....	2,324	42,334	2,006	24,395	2,198	33,168	2,334	37,464	2,941	47,056	2,796	41,940	2,927	45,905
Walla Walla.....	11,092	161,053	7,407	108,659	8,905	148,928	8,818	141,068	10,191	163,096	10,725	190,155	11,960	162,120
Whitman.....	2,896	144,098	8,862	117,415	10,630	170,081	8,570	130,136	7,840	125,440	12,677	190,155	12,968	207,888
Yakima.....	39,274	498,472	54,995	361,585	28,970	453,526	26,852	360,238	45,214	725,414	44,074	611,915	44,611	652,564
Yakima.....	12,279	136,393	16,407	283,627	16,999	271,840	15,181	242,806	19,368	309,496	19,461	219,910	14,969	209,566
Totals.....	227,128	\$3,291,401	276,154	\$4,315,698	343,913	\$4,849,408	\$32,196	\$5,313,904	\$80,250	\$1,082,010	\$87,367	\$5,387,083	498,669	\$5,738,017

FEDERAL AND STATE LANDS.
TABLE SHOWING AREA AND DISTRIBUTION OF FEDERAL LANDS IN WASHINGTON.

LAND DISTRICT AND COUNTY.		AREA UNAPPROPRIATED AND UNRESERVED.		BRIEF DESCRIPTION OF CHARACTER OF UNAP- PROPRIATED AND UNSERVED LANDS.
Surveyed.	Unsurveyed.	Total.		
NORTH YAKIMA :				
Benton.....	33,839	.....	33,839	Rolling prairie, hilly, grazing.
Douglas.....	40,830	19,760	60,590	Grazing, prairie, hilly and timber.
Kititas.....	170,268	310,856	481,124	Grazing, prairie and timber.
Yakima.....	176,311	297,460	473,771	
OLYMPIA :				
Chehalis.....	2,272	.....	2,272	Mountainous timbered land.
Jefferson.....	1,622	.....	1,622	Mountainous timbered land.
King.....	7,640	83,150	90,790	Mountainous timbered land.
Kitsap.....	401	.....	401	Mountainous timbered land.
Lewis.....	440	.....	440	Mountainous timbered land.
Mason.....	6,653	640	7,293	Mountainous timbered land.
Pacific.....	1,080	.....	1,080	Mountainous timbered land.
Pierce.....	1,497	.....	1,497	Mountainous timbered land.
Thurston.....	693	.....	693	Mountainous timbered land.
SEATTLE :				
Clallam.....	12,977	.....	12,977	Mountainous and broken, good supply of excel- lent timber.
Jefferson.....	723	.....	723	Broken and mountainous.
King.....	2,777	11,680	14,457	Broken and mountainous.
San Juan.....	3,084	.....	3,084	Broken, little timber.
Skagit.....	25,581	26,000	51,581	Broken, heavily timbered and mountainous.
Shoemish.....	1,090	12,880	13,400	Broken, heavily timbered and mountainous.
Whatcom.....	8,875	43,080	51,955	Broken, heavily timbered and mountainous.
SPOKANE :				
Adams.....	786	.....	786	Arid lands, valuable for fruit and grain.
Douglas.....	.....	1,500	1,500	Arid lands.
Ferry.....	117,062	501,633	618,745	Farming, grazing, timber and mineral.
Lincoln.....	48,532	4,448	47,980	Farming and grazing.

TABLE SHOWING AREA AND DISTRIBUTION OF FEDERAL LANDS IN WASHINGTON — CONCLUDED.

LAND DISTRICT AND COUNTY.		AREA UNAPPROPRIATED AND UNRESERVED.		BRIEF DESCRIPTION OF CHARACTER OF UNAP- PROPRIATED AND UNSURVEYED LANDS.	
		Surveyed.	Unsurveyed.	Total	
SPOKANE — Continued :					
Okanogan.....	20,914	114,756	Farming, grazing and mineral.	135,670	
Spokane.....	20,481	8,094	Mountainous, farming, mineral.	28,575	
Sevens.....	492,143	745,966	Grazing lands.	1,238,111	
Whitman.....	3,823	.....	.....	3,823
VANCOUVER :					
Clarke.....	12,922	.....	Timbered and agricultural.	12,922
Cowlitz.....	6,302	9,280	Timbered and agricultural.	15,582	
Klickitat.....	13,703	35,023	Timbered and agricultural.	48,726	
Lewis.....	15,440	.....	Timbered and agricultural.	12,440
Pacific.....	59,126	.....	Timbered and agricultural.	59,126
Skamania.....	65,853	34,291	Timbered and agricultural.	100,144	
Wahkiakum.....	1,351	.....	Timbered and agricultural.	1,351
WALLA WALLA :					
Adams.....	22,838	.....	Prairie, farming and grazing land	22,838
Asotin.....	187,276	43,293	Mountainous, some timber and prairie.	230,569	
Benton.....	43,941	.....	Desert, grazing, some timber and prairie.	43,941
Columbia.....	7,021	166,458	Mountainous, some timber and prairie	173,479	
Franklin.....	64,569	.....	Prairie and grazing land.	64,569
Garfield.....	9,774	75,108	Farming, grazing and timber.	84,882	
Klickitat.....	97,231	.....	Grazing and farming: some timber.	97,231
Walla Walla.....	8,443	.....	Grazing and farming: some timber.	8,443
Whitman.....	10,850	.....	Prairie, farming and grazing.	10,850
WATERSVILLE :					
Chelan.....	350,204	96,700	Mountainous, timber and farming.	446,904	
Douglas.....	628,513	172,926	Prairie, farming and grazing	801,439	
Kittitas.....	1,465	.....	Mountainous, timber and farming.	1,465
Okanogan.....	470,662	359,172	Mountainous, timber and farming.	829,834	
State total.....	8,122,174	8,198,805		6,260,980	

SUMMARY OF THE DIFFERENT STATE LAND GRANTS.

GRANT.	Area granted, including indemnity selections approved.	Area approved selections.	Area pending approval.	AREA DEEDED.		AREA SOLD UNDER CONTRACT.	
				Acres.	Consideration.	Acres.	Balance due.
Common school	1,893,956.21	151,284.54	221,553.40	94,078.72	\$1,708,965.28	88,654.32	\$1,872,024.11
Indemnity	90,000.00	98,918.21	80.00	920.00	10,609.00	40.00	657.00
Ag. college	100,000.00	99,998.87	.....	621.24	9,555.40	619.55	7,086.98
C. E. P. & R. I.	100,000.00	99,990.93	.....	1,687.50	27,209.00	1,392.11	19,643.20
Scientific	146,086.00	146,081.43	.....	42,284.36	63,773.58	1,120.00	1,390.00
University	100,000.00	97,916.94	2,064.62	120.00	1,890.00	4,480.00	46,968.54
Normal	182,000.00	131,138.00	50,862.00	5,954.92	95,965.02	160.00	1,562.50
Capital	2,552,086.21	816,263.92	224,017.92	145,616.73	\$1,852,287.23	90,465.98	\$1,960,836.03
Totals							\$1,478,892.61

GRANT.	AREA UNDER LEASE.			TOTAL AREA SOLD.		
	Acres.	Percent of grant.	Actual rental.	Acres.	Percent of grant.	Average price per acre.
Common school	591,753.86	31.4	\$117,809.46	177,733.04	9.4	\$20.11
Indemnity	17,150.50	19.4	1,651.57	960.00	1.01	11.98
Ag. college	42,969.21	42.9	3,738.81	1,240.79	1.01	15.37
C. E. P. & R. I.	14,201.63	14.2	1,121.05	3,079.61	3.06	15.30
Scientific	28,086.79	19.2	1,459.99	42,354.85	29.0	11.94
University	18,620.88	18.6	1,558.44	4,600.00	4.6	11.94
Normal	10,315.17	7.8	1,966.76	6,114.92	4.6	6.15
Capital	723,122.04	28.6	\$123,296.08	236,082.71	9.25	\$16.15
Totals						

TABLE SHOWING AREA AND DISTRIBUTION OF
COMMON SCHOOL GRANT.

* Total area granted (in round numbers)	2,483,200 00	
Losses caused by nature, settlement, minerals, forest reserves, Indian and military reservations, to date	750,528 33	
		1,732,671 67
Indemnity selections approved		151,284 54
Total acreage in grant at date		1,883,956 21
Indemnity selections pending approval		221,553 40
Balance due grant		877,690 39
		2,483,200 00

Indemnity selections approved by the Secretary of the Interior are located in the following counties:

	Acres.
Adams	10,796.43
Chehalis	1,199.66
Chelan	3,720.98
Clallam	510.75
Clarke	3,701.58
Columbia	920.00
Cowlitz	5,594.15
Island	4,236.47
Jefferson	3,288.27
King	6,062.18
Kittitas	57,858.37
Klickitat	2,101.99
Lewis	934.06
Okanogan	800.00
Pacific	3,445.80
Pierce	1,110.10
Skamania	1,079.00
Snohomish	871.10
Spokane	1,920.09
Stevens	2,532.28
Thurston	2,159.24
Wahkiakum	880.00
Walla Walla	2,665.96
Whitcom	1,980.70
Whitman	1,160.00
Yakima	80,905.58
Total	151,284.54

* Original grant consisted of sections 16 and 36 in all townships.

TABLE SHOWING AREA AND DISTRIBUTION OF
UNIVERSITY GRANT.

Of the original University Grant of 46,080 acres, 46,080.26 acres have been selected and selections approved by the Secretary of the Interior. There is a balance of 49.74 acres due this grant.

The following statement shows location of the approved area and disposition made of the same:

COUNTY.	Granted, Acres.	Deeded, Acres.	Sold Under Contract, Acres.	Unsold, Acres.
Chehalis.....	815.50	275.50	40.00	.....
Cheban.....	960.80	.....	.....	960.80
Clallam.....	1,887.75	1,887.75	.....	.....
Island.....	5,140.68	4,845.43	.....	977.25
Jefferson.....	12,626.22	12,250.22	.....	376.00
King.....	4,790.59	4,780.29	.....	10.30
Kitsap.....	12,418.40	11,587.90	80.00	800.50
Klickitat.....	199.50	199.50	.....	.....
Lewis.....	160.00	.....	.....	160.00
Mason.....	3,861.48	3,682.98	.....	178.50
Pierce.....	550.25	510.25	.....	40.00
Snohomish.....	718.70	558.70	.....	160.00
Thurston.....	1,957.89	1,765.33	.....	192.56
Walla Walla.....	942.50	942.50	.....	.....
Totals.....	46,080.26	42,234.85	120.00	3,675.91

All of the lands deeded, except 40 acres, were disposed of by the Board of University Commissioners during territorial days in every instance at \$1.50 per acre. Forty acres have been deeded and 120 acres sold under contract by the Board of State Land Commissioners, at a consideration of \$11.70 per acre. There is a balance due on the 120 acres covered by contracts of \$554.00

TRANSFER FROM CHARITABLE, EDUCATIONAL, PENAL AND REFORMATORY INSTITUTIONS GRANT TO THE UNIVERSITY.

In accordance with the provisions of an act of the State Legislature of March 4, 1903, there has been transferred from the above grant to the University 100,000 acres of land.

The lands transferred are located in the following counties:

Counties:	Acres.
Clallam.....	440.00
Cowlitz.....	160.00
Douglas.....	38,660.79
Jefferson.....	82,420.15
Mason.....	702.15
Pacific.....	10,151.84
Stevens.....	8,077.16
Thurston.....	130.40
Wahkiakum.....	1,281.58
Yakima.....	12,977.25
Total.....	100,001.17

None of the lands so transferred have been sold.

Of the University lands there are now 28,098.79 acres under lease at a yearly rental of \$1,459.99.

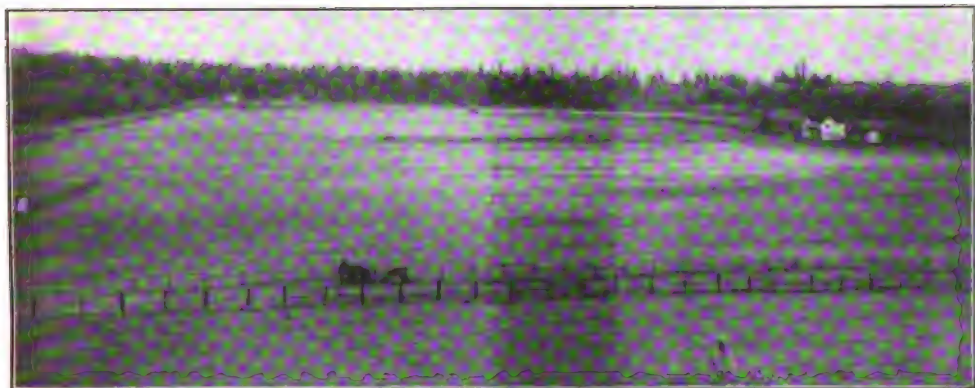
TABLE SHOWING AREA AND DISTRIBUTION OF
AGRICULTURAL COLLEGE GRANT.

STANDING OF GRANT.

Total acreage granted.....	90,000
Total acreage approved	\$9,918.21
Pending. list No. 4, Vancouver.....	80.00
Balance due grant.....	1.79
	90,000

The location and disposition of the grant is shown in the following statement :

COUNTY.	Acres Granted.	DEEDED.		SOLD UNDER CONTRACT.		
		Acres.	Consider- ation.	Acres.	Consider- ation.	Balance Due.
Clallam.....	4,343.37					
Cowlitz.....	6,378.68	\$40.00	\$8,944 50			
Douglas.....	21,498.46					
King.....	3,709.99					
Kittitas.....	5,920.39					
Pacific.....	5,359.69					
Skagit.....	7,989.44	80.00	1,664 50			
Snohomish.....	2,827.84					
Spokane.....	788.28					
Stevens.....	19,259.67			40.00	\$900 00	\$657 00
Yakima.....	11,845 04					
Total.....	89,918.21	920.00	\$10,609 00	40.00	\$900 00	\$657 00



Ranch Scene Near Bellingham.



Summer Camp in Cascade Mountains.



Salmon Cannery at Point Roberts, Whatcom County

TABLE SHOWING AREA AND DISTRIBUTION OF
SCIENTIFIC SCHOOL GRANT.

STANDING OF GRANT.

Total acreage of grant.....	100,000
Total acreage approved	99,980.93
Balance to select.....	19 07
	100,000

The following statement shows the location of the selections approved and the disposition made of the same:

COUNTY.	Acres Granted	DEEDED.		SOLD UNDER CONTRACT.		
		Acres.	Consider- ation.	Acres.	Consider- ation.	Balance Due.
Chehalis	2,520.00	1,280.00	\$22,061 50	40 00	\$1,800 00	\$1,040 00
Clallam	687.80					
Cowlitz	19,678.72	160.00	3,325.00			
Douglas	10,363.42			80.00	800 00	720 00
King	4,583.72			40.00	820 00	788 00
Kitsap	480.00					
Klickitat	3,704.37	160.00	850.00			
Lewis	6,642.18					
Mason	3,210.00	7.50	75 00			
Okanogan	9,585.60			140.45	2,837 50	2,553 75
Pacific	788.62					
Skagit	2,896.69					
Skamania	6,194.16	80.00	897.50	200.00	2,000 00	1,680 00
Snohomish	2,200.50			386.66	4,386 60	3,621 65
Stevens	3,877.57					
Wahkiakum	5,666.08					
Whatecom	7,204.33					
Yakima	9,847.03			555.99	11,022 00	9,289 80
Totals	99,980.93	1,687.50	\$27,209.00	1,392.11	\$23,161 10	\$19,643.20

**TABLE SHOWING AREA AND DISTRIBUTION OF
NORMAL SCHOOL GRANT.**

STANDING OF GRANT.

Total acreage of grant	100,000
Total acreage approved	97,916.94
Pending, list No. 7, Vancouver	2,064.82
Balance to select	18.54
	100,000

The following statement shows the location of the lands approved and the disposition made of the same :

COUNTY.	Acres Granted.	DEEDED.		SOLD UNDER CONTRACT.		
		Acres.	Consider- ation.	Acres.	Consider- ation.	Balance Due.
Chehalis	1,856.68					
Chelan	2,880.87					
Clallam	8,726.93					
Clarke	8,639.31					
Cowlitz	7,923.58					
Douglas	23,065.78					
Jefferson	10,099.28					
King	2,868.58					
Klickitat	7,785.98	40.00	\$400 00			
Lewis	760.00					
Okanogan	2,905.82					
Pacific	120.00					
Skagit	1,782.85	80.00	980 00			
Snohomish	860.00					
Stevens	11,168.00					
Whatcom.	1,512.18					
Yakima-Benton	15,966.71			4,480.00	\$52,185 00	\$46,966 54
Totals	97,916.94	120.00	\$1,880 00	4,480.00	\$52,185 00	\$46,966 54

TABLE SHOWING AREA AND DISTRIBUTION OF GRANT
FOR CHARITABLE, EDUCATIONAL, PENAL AND
REFORMATORY INSTITUTIONS.

STANDING OF GRANT.

Total acreage of grant fully selected 200,000.

Of the above grant 100,000 acres have been transferred to the University grant, leaving 100,000 acres in the C. E. P. & R. I. grant.

The location and disposition of this grant is shown in the following statement:

COUNTY.	Granted Acres.	DEEDED.		SOLD UNDER CONTRACT.		
		Acres.	Consideration.	Acres.	Consideration.	Balance Due.
Chehalis	5,825.51			48.85	\$608 51	\$538 80
Clarke.....	1,484.21					
Cowlitz.....	3,920.00					
Douglas.....	40,156.05	112.70	\$4,285 00	40.00	1,000 00	900 00
King	4,197.07					
Lewis.....	1,150.85					
Lincoln	800.00					
Mason.....	9,284.47					
Okanogan.....	1,886.40					
Pacific	849.00					
Pierce.....	4,619.10	478.89	5,023 90	25.70	1,162 92	1,046 63
Snohomish.....	958.48					
Spokane	2,504.97			65.00	980 00	837 00
Stevens.....	8,230.58			440 00	4,695 00	3,764 50
Thurston.....	3,068.84					
Wahkiakum	4,106.40	29.65	296 50			
Yakima	7,506.94					
Total.....	99,998.87	621.24	\$9,555 40	619.55	\$3,896 42	\$7,086 98

TABLE SHOWING AREA AND DISTRIBUTION OF
STATE CAPITOL GRANT.

STANDING OF GRANT.

Total acreage of grant	132,080
Total acreage approved	131,133.00
Pending, list No. 7, Vancouver	320.00
Balance to select	547.00
	132,000

The following statement shows the location and disposition of the approved area:

COUNTY.	Acres Granted.	DEEDED.		SOLD UNDER CONTRACT.		
		Acres.	Consider- ation.	Acres.	Consider- ation.	Balance Due.
Chehalis	3,891.40	40.00	\$494.75			
Cllallam	27,108.09					
Clarke	4,814.09					
Cowlitz	2,278.00					
Douglas	12,000.00					
Jefferson	8,947.70					
King	8,078.22	440.00	8,314.50			
Klitsap	240.00					
Lewis	11,181.64	80.00	1,215.00	40.00	\$580.00	\$530.00
Mason	5,549.03					
Pacific	3,017.58					
Pierce	10,746.70	314.92	7,109.62			
Skagit	4,615.88					
Skamania	9,793.22	5,080.00	18,731.15			
Snohemish	200.00					
Stevens	12,662.75			120.00	1,200.00	1,032.50
Wahk'lakum	6,058.70					
Totals	131,133.00	5,964.92	\$35,865.02	160.00	\$1,780.00	\$1,562.50

There are now 10,318.17 acres capital lands under lease at a yearly rental of \$956.76.

THE LUMBER INDUSTRY.

[Prepared by Victor H. Beckman, secretary of the Pacific Coast Lumber Manufacturers, Association.]

**TABLE SHOWING THE DISTRIBUTION OF THE TIMBERED
AREAS BY COUNTIES. ALSO THE ACREAGE
THUS FAR CLEARED.**

NAME OF COUNTY.	Acres Timbered.	Acres Cleared.
Chehalis.....	808,151	8,316
Cllallam.....	413,376	4,698
Clarke.....	356,405	37,609
Cowlitz.....	440,408	26,648
Jefferson.....	204,277	2,683
King.....	726,572	39,564
Kitsap.....	214,007	4,773
Lewis.....	787,314	24,110
Mason.....	377,769	2,754
Pacific.....	448,802	2,900
Pierce.....	602,907	22,584
Skamania.....	138,085	2,369
Skagit.....	406,708	33,685
Snohomish.....	520,034	19,673
Thurston.....	401,177	9,829
Wahkiakum.....	180,502	2,604
Whatcom.....	316,350	32,307
Island.....	107,254	2,007
San Juan.....	100,558	3,440
Totals.....	7,495,586	286,728

**TABLE SHOWING DISTRIBUTION OF TIMBER GROWTH, IN
FEET BOARD MEASURE.**

PUGET SOUND GROUP.

NAME OF COUNTY.	Feet Board Measure.
Cllallam.....	12,273,000,000
Island.....	2,031,000,000
Jefferson.....	8,531,000,000
King.....	11,145,000,000
Kitsap.....	11,342,100,000
Pierce.....	9,721,200,000
Skagit.....	13,563,100,000
Snohomish.....	11,180,000,000
Thurston.....	6,988,000,000
Whatcom.....	5,165,200,000
San Juan.....	1,971,000,000
Mason.....	6,232,200,000
Total.....	93,202,800,000

SOUTHWESTERN GROUP.

NAME OF COUNTY.	Feet Board Measure.
Chehalis.....	23,580,100,000
Clarke.....	5,543,000,000
Cowlitz.....	9,419,200,000
Lewis.....	11,587,100,000
Pacific.....	11,014,000,000
Skamania.....	6,882,200,000
Klickitat.....	2,444,000,000
Wahkiakum.....	6,175,200,000
Total.....	76,624,800,000

EASTERN WASHINGTON.

NAME OF COUNTY.	Feet Board Measure.
Asotin.....	481,000,000
Chelan.....	3,390,000,000
Columbia.....	243,000,000
Ferry.....	3,458,000,000
Garfield.....	970,000,000
Kittitas.....	3,651,000,000
Lincoln.....	124,000,000
Okanogan.....	4,767,000,000
Stevens.....	2,756,000,000
Spokane.....	1,000,000,000
Whitman.....	135,000,000
Yakima.....	4,855,480,000
Total.....	25,890,480,000

RECAPITULATION.

	Feet Board Measure.
Puget Sound Group.....	98,202,800,000
Southwestern Group.....	76,624,800,000
Eastern Group.....	25,890,480,000
Total.....	195,658,080,000

TABLE SHOWING DISTRIBUTION OF TIMBER BY SPECIES.

	Feet Board Measure.
Douglas Fir.....	119,412,252,000
Red Cedar.....	25,309,683,000
Hemlock.....	24,848,259,000
Spruce.....	12,419,215,000
Western Pine.....	10,686,620,000
Larch.....	3,078,401,000
Hardwoods.....	8,700,000
Total.....	195,658,080,000

Douglas fir, red cedar, hemlock and spruce predominate in western Washington while western pine is the leading wood of eastern Washington.

TABLE SHOWING NUMBER OF SAW MILLS AND SHINGLE MILLS IN THE STATE.

PUGET SOUND GROUP.

NAME OF COUNTY.	Saw Mills.	Shingle Mills.	DAILY CAPACITY.	
			Lumber. Feet.	Shingles Pieces.
Clallam.....	10	11	160,000	660,000
Island.....	2	2	60,000	100,000
Jefferson.....	4	3	280,000	240,000
Kitsap.....	10	3	600,000	200,000
King.....	57	52	2,625,000	6,100,000
Pierce.....	81	14	2,005,000	980,000
Skagit.....	22	51	1,100,000	8,060,000
Snohomish.....	38	107	2,070,000	7,490,000
Thurston.....	19	14	845,000	980,000
Whatcom.....	35	102	1,706,000	6,120,000
San Juan.....	4	.....	75,000	.....
Mason.....	1	1	25,000	.....
Totals.....	234	360	11,550,000	26,130,060

SOUTHWESTERN WASHINGTON.

NAME OF COUNTY.	Saw Mills.	Shingle Mills.	DAILY CAPACITY.	
			Lumber. Feet.	Shingles. Pieces.
Chehalis.....	31	20	1,860,000	2,400,000
Clarke.....	36	.....	720,000	.....
Cowlitz.....	16	11	400,000	1,820,000
Lewis.....	37	9	1,665,000	1,000,000
Pacific.....	14	4	770,000	350,000
Skamania.....	6	.....	120,000	.....
Klickitat.....	16	2	288,000	120,000
Wahkiakum.....	3	1	60,000	150,000
Totals.....	159	47	5,838,000	5,340,000

EASTERN WASHINGTON.

NAME OF COUNTY.	Saw Mills.	Shingle Mills.	DAILY CAPACITY.	
			Lumber. Feet.	Shingles. Pieces.
Asotin.....	2	1	80,000	60,000
Chelan.....	15	.....	450,000	.....
Columbia.....	2	.....	45,000	.....
Ferry.....	4	.....	70,000	.....
Gardfield.....	2	.....	35,000	.....
Kittitas.....	8	.....	240,000	.....
Lincoln.....	5	.....	80,000	.....
Okanogan.....	5	1	90,000	60,000
Stevens.....	63	1	1,333,000	60,000
Spokane.....	30	7	600,000	500,000
Whitman.....	4	.....	170,000	.....
Yakima.....	2	.....	80,000	.....
Totals.....	142	10	3,823,000	680,000

TOTAL ANNUAL CAPACITY.

NAME OF COUNTY.	Saw Mills.	Shin- gle Mills.	DAILY CAPACITY.	
			Lumber. Feet.	Shingles. Pieces.
Puget Sound group...	294	360	2,887,500,000	6,899,250,000
Southwestern group...	159	47	1,470,750,000	1,801,500,000
Eastern group...	142	10	747,675,000	153,000,000
Totals	585	417	5,105,925,000	8,852,750,000

TABLE SHOWING APPORTIONMENT AND DISTRIBUTION OF
THE LUMBER AND SHINGLE OUTPUT FOR 1905.

PUGET SOUND GROUP.

	Lumber Cars.	Lumber Feet.	Shingles Cars.	Shingles. Pieces.
Rail shipments.....	38,724	674,480,000	33,881	5,998,590,000
Cargo shipments.....		551,178,668		83,000,000
Local and stock.....		1,661,841,332		817,670,000
Totals	38,724	2,887,500,000	33,881	6,899,250,000

SOUTHWESTERN GROUP.

	Lumber Cars.	Lumber Feet.	Shingles Cars.	Shingles. Pieces.
Rail shipments.....	27,708	554,160,000	6,787	1,200,660,000
Cargo shipments.....		829,567,998		
Local and stock.....		587,022,007		100,840,000
Totals	27,708	1,470,750,000	6,787	1,801,500,000

EASTERN WASHINGTON GROUP.

	Lumber Cars.	Lumber Feet.	Shingles Cars.	Shingles. Pieces.
Rail shipments.....	15,027	300,540,000	351	63,180,000
Local and stock.....		447,135,000		106,820,000
Totals	15,027	747,675,000	351	170,000,000



Manufacturing Enterprises, Chehalis.



Buildings at Chehalis.

TABLE SHOWING ESTIMATE OF WHEAT, OATS AND
BARLEY YIELD FOR 1906-1907.

COUNTIES.	WHEAT.	Busbels. 1906.	Busbels 1907.
Adams.....		3,000,000	6,050,000
Columbia.....		1,250,000	770,000
Douglas.....		3,750,000	4,950,000
Franklin.....		1,500,000	4,000,000
Garfield.....		1,000,000	900,000
Lincoln.....		5,000,000	6,000,000
Spokane.....		2,000,000	2,000,000
Walla Walla.....		3,500,000	5,000,000
Whitman.....		5,500,000	8,250,000
Benton.....			1,200,000
Klickitat.....		2,000,000	1,125,000
Yakima.....			600,000
Totals.....		28,500,000	40,845,000
	OATS.		
Adams.....		50,000	200,000
Columbia.....		300,000	
Douglas.....		600,000	450,000
Garfield.....		300,000	
Lincoln.....		50,000	150,000
Spokane.....		100,000	400,000
Walla Walla.....		50,000	200,000
Whitman.....		1,750,000	3,825,000
Yakima.....			200,000
Totals.....		3,200,000	5,425,000
	BARLEY		
Columbia.....		1,000,000	2,240,000
Garfield.....		1,300,000	1,300,000
Lincoln.....			120,000
Spokane.....		50,000	200,000
Walla Walla.....		600,000	480,000
Whitman.....		400,000	600,000
Totals.....		3,350,000	4,940,000

WATER POWER IN RIVERS.

TABLE SHOWING ESTIMATED AVAILABLE HORSEPOWER IN THE MORE
IMPORTANT STREAMS OF WASHINGTON.

Rivers.	Horse Power.	Rivers.	Horse Power.
Spokane.....	400,000	Chiwaukum.....	100,000
Columbia.....	400,000	Snoqualmie.....	100,000
Chelan.....	300,000	Puyallup.....	75,000
Pend d'Oreille.....	200,000	Entiat.....	75,000
Kettle.....	200,000	Cedar.....	50,000
Yakima.....	200,000	Nesqually.....	25,000
Snake.....	200,000	Nooksack.....	25,000
Okanogan.....	150,000	Skagit.....	25,000
Palouse.....	150,000	Des Chutes.....	20,000
Wenatchee.....	150,000	Smaller streams.....	75,000

**OFFICIAL STATEMENT OF THE CUSTOMS BUSINESS
OF THE PORT OF PUGET SOUND:**

**TABLE SHOWING VALUE OF IMPORTS FOR YEARS 1904, 1905, 1906, 1907.
BY SUB-PORTS.**

SUB-PORTS.	FISCAL YEAR ENDING JUNE 30.			
	1907	1906	1905	1904
Port Townsend.....	\$38,275	\$54,493	\$69,111	\$63,268
Tacoma.....	3,220,775	3,611,972	3,194,539	4,209,730
Seattle.....	17,384,437	5,680,144	2,339,488	5,607,286
Everett.....	238,122	58,292	13,834	48,248
Bellingham.....	40,533	91,757	124,666	50,160
Blaine.....	766,867	658,463	843,825	277,827
Port Angeles.....	16,252	1,099	8,420	503
Northport.....	342,218	168,898	453,290	619,911
Roose Harbor.....	414	301	14	123
Aberdeen.....	15	1,040	30	6
Anacortes.....	58,194	111,899	54,648	3,270
Sumas.....	707,136	774,264	356,134	390,220
Danville.....	2,456,285	2,493,203	402,048	14,519
Friday Harbor.....	5,807	5,147	19,486	
South Bend.....				
Spokane.....	29,264	445	8,796	25
Oroville.....	22,261	8,021		
Molson.....	27,018			
Totals.....	\$25,353,373	\$13,614,438	\$7,378,328	\$11,285,096
Dutiable.....	\$4,865,426	\$3,202,238	\$2,041,774	\$2,365,622
Free of Duty.....	20,487,947	10,412,200	5,336,554	8,919,474

**TABLE SHOWING PRINCIPAL IMPORTS AND VALUES
FOR YEARS 1904, 1905, 1906, 1907.**

IMPORTS.	FISCAL YEAR ENDING JUNE 30.			
	1907	1906	1905	1904
Copper ore, matte and bars.....	\$4,189,214	\$3,758,426	\$1,416,324	\$1,154,615
Tin, in bars, pigs, etc.....	296,482	127,194	Included	in all
Decorated Earthenware.....	359,308	189,794	other	Articles
Cement.....	592,396	213,485	393,064	335,982
Hemp.....	515,945	839,652	679,851	In "all
Bags and Burlaps.....	838,590	555,599	271,890	other"
Fish and Fish Products.....	81,909	113,265	34,955	40,156
Matting.....	533,979	654,983	254,994	507,163
Rice.....	142,722	72,608	56,085	59,202
Silk, raw and waste.....	14,581,985	3,603,659	1,656,066	4,924,391
Tea.....	721,935	696,671	435,152	522,947
All other articles.....	3,498,888	2,889,162	2,179,927	3,390,640
Totals.....	\$25,353,373	\$13,614,438	\$7,378,328	\$11,285,096

TABLE SHOWING VALUE OF EXPORTS FOR YEARS 1904, 1905, 1906, 1907,
BY SUB-PORTS.

SUB-PORTS.	FISCAL YEAR ENDING JUNE 30.			
	1907.	1906.	1905.	1904.
Port Townsend.....	\$1,190,120	\$1,412,134	\$1,582,949	\$2,708,771
Tacoma.....	15,880,008	17,680,759	19,820,474	10,648,886
Seattle.....	21,880,708	25,778,967	18,780,628	6,561,815
Everett.....	589,470	856,985	74,217	40,508
Bellingham.....	826,681	200,750	252,528	167,065
Blaine.....	1,290,456	888,363	696,418	574,488
Port Angeles.....	29,000	42,615	44,837	104,445
Northport.....	486,851	648,039	675,085	588,081
Roche Harbor.....	21,034	2,193	618	25,272
Aberdeen.....	242,581	242,906	201,270	258,854
Anacortes.....	40,666	21,098	10,744	83,502
Sumas.....	1,284,024	1,138,148	1,084,606	851,622
Danville.....	589,878	441,445	449,082	215,804
Friday Harbor.....	8,622	2,783	1,480	15,698
South Bend.....		8,995		27,682
Spokane.....				
Oroville.....	62,460	1,900		
Molson.....	4,164			
Totals.....	\$48,288,218	\$48,867,979	\$48,574,821	\$22,756,408

TABLE SHOWING PRINCIPAL EXPORTS AND VALUES FOR YEARS
1904, 1905, 1906, 1907.

EXPORTS.	FISCAL YEAR ENDING JUNE 30.			
	1907.	1906.	1905.	1904.
Live Stock.....	\$387,775	\$426,204	\$394,882	\$284,208
Barley.....	1,766	174,050	648,987	*
Oats.....	290,067	128,097	367,386	295,732
Wheat.....	4,291,528	6,898,548	1,068,472	1,863,705
Wheat Flour.....	10,719,615	7,801,203	5,919,135	5,998,681
Copper, and Manufactures of.....	1,586,739	8,027,085	2,616,197	*
Cotton, Raw.....	8,489,082	4,149,760	8,226,888	1,688,592
Cotton, Cloth.....	2,277,938	10,668,562	7,990,693	154,971
Salmon, Canned.....	845,982	1,499,819	826,485	1,655,666
Fruit.....	484,651	326,110	231,396	194,258
Hay and Feed.....	165,398	245,628	200,136	379,739
Iron and Steel, Manufactures of.....	3,554,686	4,294,155	6,490,459	1,984,290
Leather, and Manufactures of.....	246,990	374,856	1,040,581	*
Paper and Manufactures of.....	290,246	609,479	275,947	324,887
Meat Products.....	826,983	842,328	1,281,100	452,352
Eggs and Dairy Products.....	426,438	338,788	499,305	302,570
Malt Liquors.....	108,585	117,495	150,362	188,792
Tobacco and Cigarettes.....	1,008,516	1,460,821	1,234,367	1,106,215
Lumber.....	4,125,482	2,704,708	2,468,277	8,553,267
All other Articles.....	8,210,366	8,785,784	2,143,921	2,888,628
Totals.....	\$48,288,218	\$48,867,979	\$48,574,821	\$22,756,408

TABLE SHOWING COMPARATIVE STATEMENT OF TRADE WITH FOREIGN COUNTRIES FOR YEARS 1904, 1906, 1906, 1906, 1907.

COUNTRIES	FISCAL YEAR ENDING JUNE 30					
	1907		1906		1904	
	Imports	Exports	Imports	Exports	Imports	Exports
EUROPE:						
Austria-Hungary	\$76,475	\$3,046	\$23,078	\$3,486	\$29,812	\$2,430
Belgium	194,220	147,841	147,841	147,841	228,221	22,750
Denmark	1,585	1,585	1,585	1,585	640	640
France	191,601	1,588	120,893	22,016	69,178	70,746
Germany	848,637	579,377	153,075	169,820	249,192	16,740
Greece	10,853	4,622	4,622	3,204	666	62,360
Italy	14,243	2,909	2,909	2,222	1,806	1,806
Malta, Gozo and Cyprus Islands				269		262
Netherlands	9,565	488,360	3,807	136,046	3,502	3,114
Norway	37,008	30,715	30,715	11,761	10,319	10,319
Portugal	1,260	466,485	198	165,000	654	654
Spain	5,819	3,939	3,939	6,758	2,813	2,813
Sweden	24,496	10,090	10,090	4,288	12,070	12,070
Switzerland	18,966	10,237	10,237	1,207	204	204
Turkey-in-Europe		32			187	187
England	584,559	2,526,422	262,519	4,081,480	187,659	2,055,719
Scotland	172,058	32,777	69,633	22,561	47,599	29,411
Ireland	27,087	705,731	10,911	2,906,962	11,068	166,968
NORTH AMERICA:						
Bermuda	7	25				
Canada	4,048	202			3,622	
New Brunswick, etc.	7,473	284,202	9,556	198,960	7,792	47,415
Quebec, Ontario, Yukon, etc.	5,762,368	5,404,968	5,220,276	4,567,293	4,009,864	3,566,111
Artisan Columbia		8,353		10,934	4,499	
Costa Rica	1,389	38,131	1,856	27,934	262,236	67,504
Guatemala		4,215		5,744	1,462	1,462
Honduras		20,852		9,602	2,996	2,996
Nicaragua		33,282			32,931	32,931
Panama	10	102,870	7	55,055	3,583	6,675
Salvador	8,560	102,870	37,911	883,428	10,185	10,185
Mexico	75,674	484,490	37,911	883,428	166,290	5,279
Cuba			306		4	4
SOUTH AMERICA:						
Argentina		5,098		21,079		78,126
Bolivia		1,006		401		2,455
Brazil		1,574,099	6,270	1,311,055	683	446,252
Chile	96,108	3,001	68,671	5,084	316,691	2,281
Colombia					1,204	

COMPARATIVE STATEMENT OF TRADE WITH FOREIGN COUNTRIES FOR YEARS 1904, 1905, 1906, 1907.—CONCLUDED.

COUNTRIES.	FISCAL YEAR ENDING JUNE 30.							
	1907.		1906.		1905.		1904.	
	Exports.	Imports.	Exports.	Imports.	Exports.	Imports.	Exports.	Imports.
SOUTH AMERICA—Continued:								
Ecuador.....	\$3,616	865,142		\$97,497	\$2,502	\$85,657	\$3,100	\$33,307
British Guiana.....	12,818	938,920	\$1,159	888,917	1,256	423,194		455,845
Peru.....								
ASIA:								
Aden.....	1,105,585	8,777,851	511,668	110	194,866	11,869,562	984,475	1,445,990
Chinese Empire.....		9,750		157		87		28,156
British China.....		142,254						1,560
French China.....								
Japanese China.....				21,512				308,475
Russian India.....	855,848	12,432	606,421	837	272,295	53,778	2,143	34,499
British India.....	296,292	101,123	115,189	70,242	125,850	38,075	176,587	89,969
Straits Settlements.....	13,859	576	8,638	4,501	8,206	2,465	60,181	1,021
Other British East Indies.....	10,865	4,521	8,753	750	13,282	9,559	6,804	1,978
Dutch East Indies.....				568		8,029	9,559	16,480
French East Indies.....	150,969	2,050,850	64,843	1,550,757	90,142	2,968,528	96,772	2,063,223
Hongkong.....	14,646,292	14,010,317	5,201,401	12,992,635	2,865,432	19,923,611	6,165,584	8,120,604
Japan.....	352	63,896	3,220	41,941		494,981	61,165	
Korea.....	1,095	828,008	25,865	1,674,309		27,585	2,437	99,995
Asiatic Russia.....	8,271	355		300	18,694			
Slam.....	1,975			170	21			
Turkey-In Asia.....							14	42
All other Countries in Asia.....								
OCEANIA:								
Australia and Tasmania.....	20,219	1,095,615	27,843	761,327	34,933	987,867	11,970	1,296,302
New Zealand.....	19,615	14,087		31,128		52,640		30,862
All other British Oceania.....	10	26,244		12,096		20,956		16,068
French Oceania.....		25,488		8,626		5,210		11,500
German Oceania.....		17,638						
Guam.....		7						
Philippine Islands.....	581,262	1,225,199	841,256	1,845,877	668,480	753,566	1,880,177	1,630,493
AFRICA:								
British Africa West.....	264							352,891
British Africa South.....	8	106,415		402,512	50	161,107		12,000
Portuguese Africa.....		694,042			282	27,085	422	17,750
Egypt and the Soudan.....	8							
Totals.....	\$25,353,873	\$43,258,218	\$13,614,438	\$49,867,979	\$7,373,326	\$43,574,821	\$11,285,006	\$22,756,408

TABLE SHOWING CASH RECEIPTS FOR YEARS 1904, 1905, 1906, 1907.
BY SUB-PORTS.

SUB-PORTS	FISCAL YEAR ENDING JUNE 30.			
	1907	1906	1905	1904
Port Townsend	\$31,787 40	\$33,129 27	\$47,276 11	\$27,964 22
Tacoma	336,864 10	414,272 94	249,210 87	301,039 23
Seattle	1,238,258 78	707,004 85	449,513 49	487,689 42
Everett	2,154 80	3,204 92	3,275 92	27,719 25
Bellingham	5,748 75	14,407 84	2,339 66	8,071 07
Blaine	34,470 13	47,083 21	30,228 38	10,817 08
Port Angeles	2,724 98	1,729 46	2,607 13	1,498 50
Northport	9,688 10	3,925 17	3,998 41	649 58
Roche Harbor	605 14	129 84	75 94	174 18
Aberdeen	3,437 84	1,731 88	1,187 87	511 28
Anacortes	4,804 28	5,506 75	807 33	186 99
Sumas	10,423 76	17,042 18	6,081 15	5,050 83
Danville	4,119 48	2,535 07	998 78	1,191 82
Friday Harbor	375 61	56 12	6,880 05	88 49
South Bend	60 88	122 50		10 40
Spokane	20,844 86	6,798 95	10,567 51	35 43
Oroville	510 56	1,889 51		
Molson	766 47			
Totals	\$1,705,089 82	\$1,260,514 07	\$815,042 56	\$372,692 37

COST OF LIVING IN WASHINGTON.

TABLE SHOWING RETAIL PRICES OF HOUSEHOLD COMMODITIES, 1906.

Baking powder, per pound.....	\$0 45
Small white beans, per pound.....	06
Lima beans, per pound.....	07
Canned oysters, per can.....	10, 20
Canned salmon, per can.....	15
Canned raspberries, per can, 2¼ pounds.....	25
Canned corned beef, per can, 2 pounds.....	25
Canned tomatoes, per can.....	10
Canned cherries, per can.....	25
Canned plums, per can.....	25
Coffee, high grade, per pound.....	40
Coffee, cheap grade, per pound.....	17
Condensed milk, per can.....	16½
Evaporated cream, per can.....	10
Dried apricots, per pound.....	12½
Oat meal crackers, per pound.....	15
Soda crackers.....	10
Catsup, ½ pint.....	20
Wheat flour, high grade, per sack.....	1 25
Wheat flour, second grade, per sack.....	1 00
Oat meal, per pound.....	06
Corn meal, per pound.....	02½
Rollod oats, per 2 pound package.....	15
Graham flour, per 10 pound sack.....	25
Sago, per pound.....	07
Rice, per pound.....	06
Baking soda, per pound.....	08½
Table salt, 3 pound package.....	12½
Granulated sugar, per pound.....	07
Butter, choice, per pound.....	25
Butter, second grade, per pound.....	25
Cheese, cream, per pound.....	20
Ham, per pound.....	16
Bacon, per pound.....	20
Raisins, 1 pound package, seeded.....	12½
Currants.....	12½
Buckwheat flour, per pound.....	04
Honey, per pound.....	15
Molasses, standard N. O., per gallon.....	60
Sweet potatoes, per pound.....	04
Irish potatoes, per pound.....	01½

RETAIL PRICE OF MEATS.

Beef roast, rib, per pound.....	15
Beef roast, chuck, per pound.....	10
Beef steak, sirloin, per pound.....	15
Beef steak, round, per pound.....	12½
Beef, corned, per pound.....	06
Beef, dried, per pound.....	16
Mutton chops, per pound.....	12, 18
Mutton, breast, per pound.....	06
Pork roast, ham, per pound.....	15
Pork chops, per pound.....	18
Pork shoulder, per pound.....	12½
Veal, fore quarter, per pound.....	12½
Veal, hind quarter, per pound.....	18

TABLE SHOWING WHOLESALE PRICES OF HOUSEHOLD COMMODITIES IN WASHINGTON, 1900-1906.

COMMODITY.										
	Price 1900.....	Price 1901.....	Per cent decrease 1901 over 1900	Per cent increase 1901 over 1900	Price 1902.....	Per cent decrease 1902 over 1901	Per cent increase 1902 over 1901	Price 1903.....	Per cent decrease 1903 over 1902	Per cent increase 1903 over 1902
Baking powder, per lb.....	\$0.462	\$0.412	10½	54	\$0.40	3	6	\$0.40	9.8	20
Small white beans, per lb.....	.0625	.06	5	1625	.05	8	20	.05	20	65
Lima beans, per lb.....	.065	.06	9	1625	.05	20	6	.05	25	10
Cove oysters, per can.....	.116	.116	3	15	.104	11½	11½	.104	10	10
Salmon (tall), per can.....	.166	.14	15	12	.104	6	20	.104	10	10
Blackberries, 2½ lbs., per can.....	.175	.175	14	12	.145	18	20	.145	20	10
Cherries, black, per can.....	.125	.125	125	117	.137	83	18	.137	18	10
Plums, per can.....	.23	.208	9½	125	.187	83	18	.187	18	10
Pineapples, per can.....	.186	.183	17	125	.175	4	12½	.175	18	10
Raspberries, 2½ lbs., per can.....	.116	.125	7½	116	.117	7	7	.117	117	10
Baked beans, per can.....	.125	.108	13	125	.104	3½	3½	.104	104	10
Canned peas, 2 lbs., per can.....	.305	.291	4½	292	.282	2	4	.282	31	40
Canned asparagus, per can.....	.096	.0875	8	116	.086	11	11	.086	11	10
Canned corn, per can.....	.185	.117	18	116	.117	4	4	.117	117	10
Canned succotash, per can.....	.091	.08	10	108	.087	5	5	.087	5	10
Canned tomatoes, per can.....	.38	.31	6	31	.31	2½	2½	.31	31	10
Coffee (first quality), per lb.....	.125	.130	4	127	.1125	11	11	.1125	11	10
Coffee (cheap), per lb.....	.142	.144	140	140	.146	4	4	.146	4	10
Condensed milk, per can.....	.092	.096	4	106	.096	11½	11½	.096	11½	10
Evaporated cream, per can.....	.11	.06	45	106	.065	48	29	.065	29	10
Dried apples, per lb.....	.17	.10	41	10	.10	20	20	.10	20	10
Dried apricots, per lb.....	.10	.13	30	105	.10	80	10	.10	10	10
Dried currants, per lb.....	.115	.105	80	105	.085	6	6	.085	6	10
Dried peaches, per lb.....	.12	.105	13½	105	.085	20	20	.085	20	10
Dried pears, per lb.....	.08	.08	14	105	.075	6	6	.075	6	10
Dried plums, per lb.....	.07	.06	14	105	.045	18	18	.045	18	10
Dried prunes, per lb.....	.1225	.10	18	105	.0875	12	12	.0875	12	10
Dried raisins, per lb.....	.10	.10	10	105	.07	9	9	.07	9	10
Oatmeal crackers, per lb.....	.055	.18	18	105	.18	18	18	.18	18	10
Soda crackers, per lb.....	.18	.18	18	105	.18	18	18	.18	18	10
Cacop, per pint.....	8.25	8.40	4½	105	8.40	17	17	8.40	17	10
Wheat flour, 1st grade, per bbl.....	2.80	3.10	5	105	3.10	8½	8½	3.10	8½	10
Wheat flour, 2d grade, per bbl.....	2.80	3.10	5	105	3.10	8½	8½	3.10	8½	10
Oatmeal, per lb.....	.0625	.0625	7	105	.0625	7	7	.0625	7	10
Per cent decrease 1906 over 1900	12½	12	8½	29	18	12½	12½	12½	12½	12½
Per cent increase 1906 over 1900	12	12	8½	29	18	12½	12½	12½	12½	12½
Per cent decrease 1906 over 1905	6½	6½	6½	29	18	12½	12½	12½	12½	12½
Per cent increase 1906 over 1905	6½	6½	6½	29	18	12½	12½	12½	12½	12½
Price 1906.....	\$0.40	.04	.055	.1625	.16	.145	.137	.118	.117	.117
Per cent decrease 1905 over 1904	10	10	10	10	10	10	10	10	10	10
Per cent increase 1905 over 1904	10	10	10	10	10	10	10	10	10	10
Price 1905.....	\$0.40	.0375	.05	.1625	.16	.145	.137	.118	.117	.117
Per cent decrease 1904 over 1903	9.8	9.8	20	65	10	21	21	10	21	21
Per cent increase 1904 over 1903	20	20	65	10	21	21	21	10	21	21
Price 1904.....	\$0.40	.034	.04	.16	.145	.137	.118	.117	.117	.117
Per cent decrease 1903 over 1902	6	6	2½	11½	104	6	20	104	6	20
Per cent increase 1903 over 1902	6	6	2½	11½	104	6	20	104	6	20
Price 1903.....	\$0.40	.0375	.05	.1625	.16	.145	.137	.118	.117	.117
Per cent decrease 1902 over 1901	3	3	8	20	104	6	20	104	6	20
Per cent increase 1902 over 1901	3	3	8	20	104	6	20	104	6	20
Price 1902.....	\$0.40	.04	.05	.1625	.16	.145	.137	.118	.117	.117
Per cent decrease 1901 over 1900	10½	10½	54	105	.085	12	12	.085	12	10
Per cent increase 1901 over 1900	10½	10½	54	105	.085	12	12	.085	12	10
Price 1901.....	\$0.412	.06	.06	.1625	.16	.145	.137	.118	.117	.117
Price 1900.....	\$0.462	.0625	.065	.116	.166	.175	.125	.23	.186	.116



Thirty Thousand Salmon In Puget Sound Cannery.



Packing Fresh Fish at Seattle for Shipment to Central and Eastern States.

WHOLESALE PRICES OF HOUSEHOLD COMMODITIES—CONCLUDED.

COMMODITY.	Price 1900.....		Price 1901.....		Price 1902.....		Price 1903.....		Price 1904.....		Price 1905.....		Price 1906.....		Per cent increase 1906 over 1905....		Per cent decrease 1906 over 1905....		Per cent increase 1906 over 1900....		Per cent decrease 1906 over 1900....	
	\$	¢	\$	¢	\$	¢	\$	¢	\$	¢	\$	¢	\$	¢	%		%		%		%	
Co'n meal, per lb.	016		016		0235	46	023		019		021		022		5		7		57		15	
Roll'd oats, 2 lb pkg.	104		107	8	107	8	107		097		106		097		7		16		87		21	
Buckwheat flour, 5 lb pkg.	237		237		237		237		20		20		20		6		7		21		25	
Graham flour, 10 lb pkg.	165		165		165	5	165		215		215		215		6		7		21		25	
Rye flour, 50 lb sack.	100		992	3	992	3	100		1123	12	118		125		38		4		40		40	
Sago, per lb.	045		035	10	035	10	0325		0325		0325		045		11		4		40		40	
Honey (light amber)	135		15		15		15		15		14		14		11		4		40		40	
Rice, per lb.	045		0475	5	0475	5	07		07		0675		065		11		4		40		40	
So ia, per lb.	025		025		025		0275		0275		0225		0225		10		6		11		25	
Table salt, per lb.	20		18		18		18		16		16		15		10		6		11		25	
Vinegar, per gal.	90		90		90		90		90		90		90		2		11		11		15	
Maple syrup, per gal.	05		052		052		0485		055		055		055		2		11		11		15	
Dry granulated sugar, per lb.	68		50		50		50		55		55		55		2		11		11		15	
Molasses, per gal.	80		80		80		80		80		80		80		2		11		11		15	
Tea, choice, per lb.	50		50		50		50		50		50		50		2		11		11		15	
Tea, good, per lb.	30		30		30		30		30		30		30		2		11		11		15	
Butter, creamery, per lb.	24		22		22		22		22		22		22		2		11		11		15	
Butter, dairy, per lb.	25		22		22		22		22		22		22		2		11		11		15	
Eggs, ranch, per doz.	23		22		22		22		22		22		22		2		11		11		15	
Eggs, eastern, per doz.	23		22		22		22		22		22		22		2		11		11		15	
Cheese, full cream, per lb.	15		14		14		14		14		14		14		2		11		11		15	
Lard, per lb.	0825		8		8		8		8		8		8		2		11		11		15	
Ham, per lb.	1275		1225		1225		1225		1225		1225		1225		2		11		11		15	
Bacon, per lb.	1175		1225		1225		1225		1225		1225		1225		2		11		11		15	
Beef, per lb.	08		08		08		08		08		08		08		2		11		11		15	
Veal, per lb.	08		08		08		08		08		08		08		2		11		11		15	
Mutton, per lb.	08		08		08		08		08		08		08		2		11		11		15	
Dressed flogs, per lb.	075		08		08		08		08		08		08		2		11		11		15	
Chickens, dressed, per lb.	15		12		12		12		12		12		12		2		11		11		15	
Turkeys, dressed, per lb.	17		15		15		15		15		15		15		2		11		11		15	
Potatoes, Irish, per 100 lbs.	100		90		90		90		90		90		90		2		11		11		15	
Potatoes, sweet, per lb.	025		025		025		025		025		025		025		2		11		11		15	
Cabbage, per lb.	01		01		01		01		01		01		01		2		11		11		15	

POPULATION.

TABLE SHOWING POPULATION OF THE STATE BY COUNTIES FOR YEARS 1890, 1900, WITH ESTIMATES OF THIS BUREAU FOR 1907.

COUNTIES.	POPULATION.		Per Cent. Increase 1900 over 1890.	Popula- tion Estimated 1907.	Per Cent. Increase 1907 over 1900.
	1890.	1900.			
Adams	2,098	4,840	130.7	13,000	166.
Asotin.....	1,580	3,866	118.0	8,530	152.5
Benton.....				8,900	
Chehalis.....	9,249	15,124	63.5	35,500	134.7
Chelan.....				13,400	
Clallam.....	2,771	5,608	102.2	8,065	61.7
Clarke.....	11,709	13,419	14.6	25,645	91.1
Columbia.....	6,709	7,128	6.2	9,000	26.3
Cowlitz.....	5,917	7,877	33.1	12,825	62.8
Douglas.....	3,161	4,926	55.8	17,000	265.4
Ferry.....		4,562		4,800	6.
Franklin.....	696	486	* 30.2	6,390	10.9.
Garfield.....	3,897	3,918	.6	6,650	146.6
Island.....	1,787	1,870	4.6	4,800	156.6
Jefferson.....	8,868	5,712	31.7	10,400	121.8
King.....	68,989	110,068	72.0	275,000	149.8
Kitsap.....	4,624	6,767	46.3	15,000	121.6
Kittitas.....	8,777	9,704	10.6	15,218	58.9
Klickitat.....	5,167	6,407	24.	13,710	113.9
Lewis.....	11,499	15,157	31.8	37,890	150.
Lincoln.....	9,812	11,969	28.5	24,500	147.4
Mason.....	2,826	3,810	34.8	5,750	50.9
Okanogan.....	1,467	4,689	219.6	12,385	164.3
Pacific.....	4,866	5,968	37.8	11,945	96.6
Pierce.....	50,940	55,515	9.	120,000	116.1
San Juan.....	2,072	2,928	41.3	4,700	53.6
Skagit.....	8,747	14,272	63.2	32,000	124.8
Skamania.....	774	1,688	118.1	3,000	77.6
Snohomish.....	8,514	23,950	181.3	62,480	161.8
Spokane.....	37,487	57,542	53.5	118,570	106.
Stevens.....	4,341	10,643	142.9	23,680	126.5
Thurston.....	9,675	9,927	2.6	19,300	94.4
Wahkiakum.....	2,526	2,819	11.6	3,800	34.8
Walla Walla.....	12,224	18,680	52.8	30,000	60.7
Whatcom.....	18,591	24,116	29.7	68,000	181.9
Whitman.....	19,105	25,360	37.7	40,000	57.7
Yakima.....	4,429	13,462	304.0	38,765	188.
Totals.....	349,890	518,103		1,158,998	

* Decrease.

TABLE SHOWING POPULATION OF THE CHIEF CITIES AND TOWNS OF WASHINGTON FOR YEARS 1890, AND 1900 WITH ESTIMATES OF THIS BUREAU FOR 1907.

CITIES AND TOWNS.	COUNTIES.	POPULATION.		
		1890.	1900.	1907.
Aberdeen.....	Chehalis.....	1,638	3,747	14,000
Almira.....	Lincoln.....			450
Anacortes.....	Skagit.....	1,181	1,476	4,000
Arlington.....	Snohomish.....			2,400
Asotin.....	Asotin.....	200	470	1,400
Auburn.....	King.....	740	489	1,000
Bellingham.....	Whatcom.....		11,082	35,700
Black Diamond.....	King.....			1,800
Blaine.....	Whatcom.....		1,592	2,800
Bremerton.....	Kitsap.....			2,000
Buckley.....	Pierce.....		1,014	2,000
Burlington.....	Skagit.....			1,200
Carbonado.....	Pierce.....			1,000
Cashmere.....	Chelan.....			700
Castle Rock.....	Cowlitz.....	681	750	1,400
Centralia.....	Lewis.....	2,026	1,600	6,000
Charleston.....	Kitsap.....			600
Chelan.....	Chelan.....			700
Chehalis.....	Lewis.....	1,809	1,775	5,000
Cheney.....	Spokane.....	647	781	1,500
Chewelah.....	Stevens.....			1,000
Clarkston.....	Asotin.....			2,400
Cle Elum.....	Kittitas.....			1,900
Colfax.....	Whitman.....	1,649	2,121	8,600
Colton.....	Whitman.....		251	425
Colville.....	Stevens.....	589	594	1,600
Conconully.....	Okanogan.....			500
Creston.....	Lincoln.....			500
Cosmopolis.....	Chehalis.....	287	1,004	1,200
Coupeville.....	Island.....			400
Davenport.....	Lincoln.....	396	1,000	2,500
Dayton.....	Columbia.....	1,880	2,216	3,500
Edmonds.....	Snohomish.....		474	1,350
Elberton.....	Whitman.....		297	550
Ellensburg.....	Kittitas.....	2,768	1,737	5,200
Elma.....	Chehalis.....	345	894	2,400
Enumclaw.....	King.....			600
Everett.....	Snohomish.....		7,838	80,000
Farmington.....	Whitman.....	418	484	550
Garfield.....	Whitman.....	317	697	1,000
Georgetown.....	King.....			4,000
Goldendale.....	Klickitat.....	702	788	1,200
Granite Falls.....	Snohomish.....			750
Hamilton.....	Skagit.....	203	392	450
Harrington.....	Lincoln.....			1,200
Hillyard.....	Spokane.....			1,500
Houliam.....	Chehalis.....	1,302	2,608	10,000
Ilwaco.....	Pacific.....	517	584	900
Kalama.....	Cowlitz.....	325	554	1,000
Kelso.....	Cowlitz.....	354	694	1,800
Kennebeck.....	Benton.....			1,500
Kent.....	King.....	353	755	2,400
La Camas.....	Clarke.....			900
La Conner.....	Skagit.....	398	564	1,000
Lakeside.....	Chelan.....			400
Latah.....	Spokane.....	282	253	500
Leavenworth.....	Chelan.....			1,200
Lind.....	Adams.....			1,000
Lynden.....	Whatcom.....	560	365	1,200
Marysville.....	Snohomish.....	262	728	1,400
Medical Lake.....	Spokane.....	617	516	1,000
Monroe.....	Snohomish.....			2,000
Montesano.....	Chehalis.....	1,632	1,194	2,250
Mount Vernon.....	Skagit.....	770	1,120	3,000
Newcastle.....	King.....			750
Newport.....	Stevens.....			1,000
Northport.....	Stevens.....		787	1,200

POPULATION OF CHIEF CITIES AND TOWNS—CONCLUDED.

CITIES AND TOWNS.	COUNTIES.	POPULATION.		
		1890.	1900.	1907.
North Yakima.....	Yakima.....	1,585	3,124	11,500
Oakdale.....	Whitman.....	528	928	1,400
Odessa.....	Lincoln.....			1,000
Olympia.....	Thurston.....	4,686	4,082	10,000
Orting.....	Pierce.....	623	728	800
Palouse.....	Whitman.....	1,119	929	2,500
Pasco.....	Franklin.....		254	1,200
Pe Ell.....	Lewis.....			1,000
Pomeroy.....	Garfield.....	661	953	1,800
Port Angeles.....	Clallam.....		2,321	3,100
Port Orchard.....	Kitsap.....	226	754	800
Port Townsend.....	Jefferson.....	4,558	3,443	6,000
Prescott.....	Walla Walla.....			600
Prosser.....	Benton.....		229	2,000
Pullman.....	Whitman.....	868	1,806	3,000
Puyallup.....	Pierce.....	1,782	1,884	7,000
Quincy.....	Douglas.....			500
Raymond.....	Pacific.....			2,000
Reardan.....	Lincoln.....			600
Renton.....	King.....			3,500
Republic.....	Ferry.....		2,050	1,500
Ritzville.....	Adams.....		761	2,000
Rockford.....	Spokane.....	644	483	1,200
Rosalia.....	Whitman.....	248	379	1,000
Roslyn.....	Kittitas.....	1,484	2,786	4,000
St. John.....	Whitman.....			700
Seattle.....	King.....	42,837	80,671	240,000
Sedro-Wooley.....	Skagit.....		885	3,100
Shelton.....	Mason.....	648	883	1,000
Snohomish.....	Snohomish.....	1,998	2,101	4,000
Snoqualmie.....	King.....			400
South Bend.....	Pacific.....		711	2,700
South Park.....	King.....			1,700
Spangle.....	Spokane.....	308	381	450
Sprague.....	Lincoln.....	1,689	696	1,700
Springdale.....	Stevens.....			600
Spokane.....	Spokane.....	19,922	36,848	90,000
Stanwood.....	Snohomish.....			825
Stellacoom.....	Pierce.....	270		500
Stevenson.....	Skamania.....			600
Sumas.....	Whatcom.....		319	1,100
Sumner.....	Pierce.....	580	581	900
Sunnyside.....	Yakima.....			1,500
Tacoma.....	Pierce.....	36,206	37,714	90,000
Tekoa.....	Whitman.....	801	717	1,450
Toledo.....	Lewis.....	276	285	500
Tumwater.....	Thurston.....	420	270	480
Uniontown.....	Whitman.....	279	404	500
Vancouver.....	Clarke.....	3,545	4,086	8,000
Waitsburg.....	Walla Walla.....	817	1,011	1,800
Walla Walla.....	Walla Walla.....	4,709	10,049	20,000
Waterville.....	Douglas.....	392	482	1,100
Wenatchee.....	Chelan.....		451	3,500
Wilbur.....	Lincoln.....			1,500
Wilkeson.....	Pierce.....			1,000
Wilson Creek.....	Douglas.....			500
Winlock.....	Lewis.....			1,200

NOTE.—In the introductory chapter to this work reference is made to the population of the State as approximating 800,000. The article alluded to was written prior to the preparation of the foregoing estimates, the writer having in mind the estimates for the year 1905. The figures presented in the above tables represent the final estimates of the Bureau completed Dec. 1, 1907.

TABLE SHOWING LIST OF STATE BANKS IN WASHINGTON.

ADAMS COUNTY.

Bank of Lind.....	Lind.
Farmers and Merchants Bank.....	Lind.
Farmers State Bank.....	Hatton.
Bank of Washtucna.....	Washtucna.
German-American State Bank	Ritzville.

ASOTIN COUNTY.

First Bank of Anatonne.....	Anatonne.
Bank of Asotin County.....	Asotin.
State Bank of Clarkston.....	Clarkston.

BENTON COUNTY.

First International Bank of.....	Kennewick.
Citizens State Bank.....	Prosser.
Prosser State Bank.....	Prosser.
First Bank of Kiona.....	Kiona.

CHEHALIS COUNTY.

Aberdeen State Bank.....	Aberdeen.
Chehalis County Bank.....	Aberdeen.
Union Bank & Trust Co.....	Aberdeen.
Hayes & Hayes, Bankers.....	Aberdeen.
Bank of Elma.....	Elma.
Lumberman's Bank.....	Hoquiam.
Hoquiam Trust Co.....	Hoquiam.
Montesano State Bank.....	Montesano.

CHELAN COUNTY.

Cashmere State Bank.....	Cashmere.
Farmers & Merchants Bank.....	Cashmere.
Tumwater Savings Bank.....	Leavenworth.
Columbia Valley Bank.....	Wenatchee.
Farmers & Merchants Bank.....	Wenatchee.
Miners & Merchants Bank of....	Chelan.

CLALLAM COUNTY.

Bank of Clallam County.....	Port Angeles.
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CLARKE COUNTY.

Clarke County Bank.....	Washougal.
Citizens Bank of.....	Vancouver.
Commercial Bank of.....	Vancouver.

COLUMBIA COUNTY.

Bank of Starbuck.....	Starbuck.
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COWLITZ COUNTY.

The Castle Rock Bank.....	Castle Rock.
Cowlitz County Bank.....	Kalama.
Kelso State Bank.....	Kelso.
Woodland State Bank.....	Woodland.

DOUGLAS COUNTY.

Bridgeport State Bank.....	Bridgeport.
Coulee State Bank.....	Coulee City.
Douglas County Bank (Branch of Waterville).....	Ephrata.
Hartline State Bank.....	Hartline.
Bank of Quincy.....	Quincy.
German-American State Bank.....	Quincy.
Douglas County Bank.....	Waterville.
The Waterville Savings Bank.....	Waterville.
Citizens State Bank.....	Wilson Creek.
State Bank of Krupp.....	Krupp.
Farmers State Bank of Krupp.....	Krupp.

FERRY COUNTY.

Ferry County State Bank.....	Republic.
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FRANKLIN COUNTY.

Franklin County Bank.....	Connell.
State Bank of Connell.....	Connell.
Bank of Kahlotus.....	Kahlotus.
First Bank of Pasco.....	Pasco.

GARFIELD COUNTY.

The Pomeroy Savings Bank.....	Pomeroy.
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ISLAND COUNTY.

Bank of Commerce (Branch of Everett).....	Coupville.
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JEFFERSON COUNTY.

Merchants Bank of Port Townsend.....	Port Townsend.
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KING COUNTY.

Scandinavian-American Bank (Branch Seattle).....	Ballard.
State Bank of Ballard.....	Ballard.
Union Savings & Trust Co. (Branch Seattle).....	Ballard.
State Bank of Enumclaw.....	Enumclaw.
Union Savings & Trust Co. (Branch Seattle).....	Georgetown.
State Bank of Kent.....	Kent.
Union Savings & Trust Co. (Branch Seattle).....	Renton.
American Savings Bank & Trust Co.....	Seattle.
Bank of California. (Branch).....	Seattle.
Canadian Bank of Commerce.....	Seattle.
Dexter Horton & Co., Bankers.....	Seattle.
Northern Bank & Trust Co.....	Seattle.
The Oriental-American Bank.....	Seattle.
Peoples Savings Bank.....	Seattle.
Scandinavian-American Bank.....	Seattle.
State Bank of Seattle.....	Seattle.
University State Bank.....	Seattle.
Northwest Trust & Safe Deposit Co.....	Seattle.
Remsburg-Dixon Bank.....	Seattle.
Seattle Trust & Title Co.....	Seattle.
Security Savings & Safe Deposit Co.....	Seattle.
Title Trust Co.....	Seattle.
Union Savings & Trust Co.....	Seattle.
Washington Trust Co.....	Seattle.
The Bank for Savings in Seattle.....	Seattle.
Japanese-Commercial Bank.....	Seattle.
Green Lake State Bank.....	Seattle.
Specie Bank.....	Seattle.

Klickitat County.

Bank of Bickleton.....	Bickleton.
State Bank of Goldendale.....	Goldendale.
White Salmon Valley Bank.....	White Salmon.

KITITAS COUNTY.

The Bank of Ellensburg.....	Ellensburg.
The Farmers' Bank.....	Ellensburg.
Washington State Bank.....	Ellensburg.
Roslyn Branch, Cle Elum State Bank.....	Roslyn.
Cle Elum State Bank.....	Cle Elum.

KITSAP COUNTY.

Bremerton State Bank.....	Bremerton.
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LEWIS COUNTY.

Union Loan & Trust Co.....	Centralia.
Field & Lease.....	Centralia.
Coffman, Dobson & Co., Bankers.....	Chehalis.
Security State Bank.....	Chehalis.

LINCOLN COUNTY.

Almira State Bank.....	Almira.
Creston State Bank.....	Creston.
Lincoln County State Bank.....	Davenport.
Peoples' Savings Bank.....	Davenport.
Bank of Edwall.....	Edwall.
The Harrington State Bank.....	Harrington.
German-American State Bank.....	Odessa.
Odessa State Bank.....	Odessa.
Reardan Exchange Bank.....	Reardan.
Bank of Sprague.....	Sprague.
Farmers State Bank of.....	Wilbur.
State Bank of Wilbur.....	Wilbur.
State Bank of Govan.....	Govan.

MASON COUNTY.

State Bank of Shelton.....Shelton.

OKANOGAN COUNTY.

Citizens State Bank of Brewster.....Brewster.
Commercial Bank of Chesaw (Branch of Conconully).....Chesaw.
Commercial Bank.....Conconully.
Okanogan State Bank (Branch of Riverside).....Loomis.
Bank of Oroville.....Oroville.
Okanogan Valley Bank.....Okanogan.
Okanogan State Bank (Branch at Loomis).....Riverside.
Commercial Bank (Branch of Conconully).....Twisp.
Citizens Bank of Brewster (Branch of Brewster).....Twisp.
Omak State Bank.....Omak.

PACIFIC COUNTY.

Raymond Trust Co.Raymond.
First International Bank.....South Bend.
Pacific State Bank.....South Bend.

PIERCE COUNTY.

State Bank of Buckley.....Buckley.
Citizens State Bank.....Puyallup.
Puyallup State Bank.....Puyallup.
State Bank of Sumner.....Sumner.
The Bank of California.....Tacoma.
Fidelity Trust Co.....Tacoma.
Puget Sound Savings Bank.....Tacoma.
Scandinavian-American Bank of Tacoma.....Tacoma.
Scandinavian-Commercial & Savings Bank of.....Tacoma.
Bankers Trust Co.....Tacoma.
North Pacific Bank.....South Tacoma.

SAN JUAN COUNTY.

San Juan County BankFriday Harbor.

SKAMANIA COUNTY.

Bank of Stevenson.....Stevenson.

SKAGIT COUNTY.

Bank of Commerce.....Anacortes.
Citizens Bank.....Anacortes.
Skagit State Bank.....Burlington.
Mt. Vernon State Bank.....Mt. Vernon.
Skagit Trust Co.....Mt. Vernon.

SNOHOMISH COUNTY.

Arlington State Bank.....Arlington.
The Citizens State Bank of Arlington.....Arlington.
State Bank of Edmonds.....Edmonds.
Everett Trust & Savings Bank.....Everett.
Bank of Commerce (Branch at Coupeville).....Everett.
Scandinavian-American Bank of Everett.....Everett.
First Scandia Bank.....Everett.
Granite Falls State Bank.....Granite Falls.
Monroe State Bank.....Monroe.
Marysville State Bank.....Marysville.
Commercial Bank of Snohomish County.....Snohomish.
Bank of Stanwood.....Stanwood.

SPOKANE COUNTY.

First State Bank of Deer Park.....Deer Park.
Cheney State Bank.....Cheney.
Bank of Fairfield.....Fairfield.
Hillyard State Bank.....Hillyard.
Bank of Latah.....Latah.
Medical Lake State Bank.....Medical Lake.
Farmers & Merchants Bank of Rockford.....Rockford.
State Bank of Spangle.....Spangle.
Bank of Montreal.....Spokane.
Farmers & Mechanics Bank.....Spokane.
Home Savings Bank of Spokane.....Spokane.
Inland Bank of Spokane.....Spokane.
Spokane County Savings Bank.....Spokane.
Spokane & Eastern Trust Co.....Spokane.
Union Trust Co.....Spokane.
Land Title Savings Bank.....Spokane.
Washington Trust Co.....Spokane.

The Union Savings Bank of Spokane.....	Spokane.
Palace Department Store Bank.....	Spokane.
Spokane State Bank.....	Spokane.
Northwest Loan & Trust Co.....	Spokane.
The Waverly Exchange Bank.....	Waverly.

STEVENS COUNTY.

Bank of Colville (Branch of Colville).....	Chewelah.
Bank of Colville.....	Colville.
Lincoln County State Bank (Branch of Davenport).....	Hunters.
Bank of Colville (Branch of Colville).....	Kettle Falls.
First State Bank of Newport.....	Newport.
Northport State Bank.....	Northport.

THURSTON COUNTY.

Tenino State Bank.....	Tenino.
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WALLA WALLA COUNTY.

First State Bank of Prescott.....	Prescott.
The Exchange Bank.....	Waitsburg.
J. L. Elam's Bank.....	Walla Walla.
Farmers Savings Bank.....	Walla Walla.
Union Savings Bank.....	Walla Walla.

WHATCOM COUNTY.

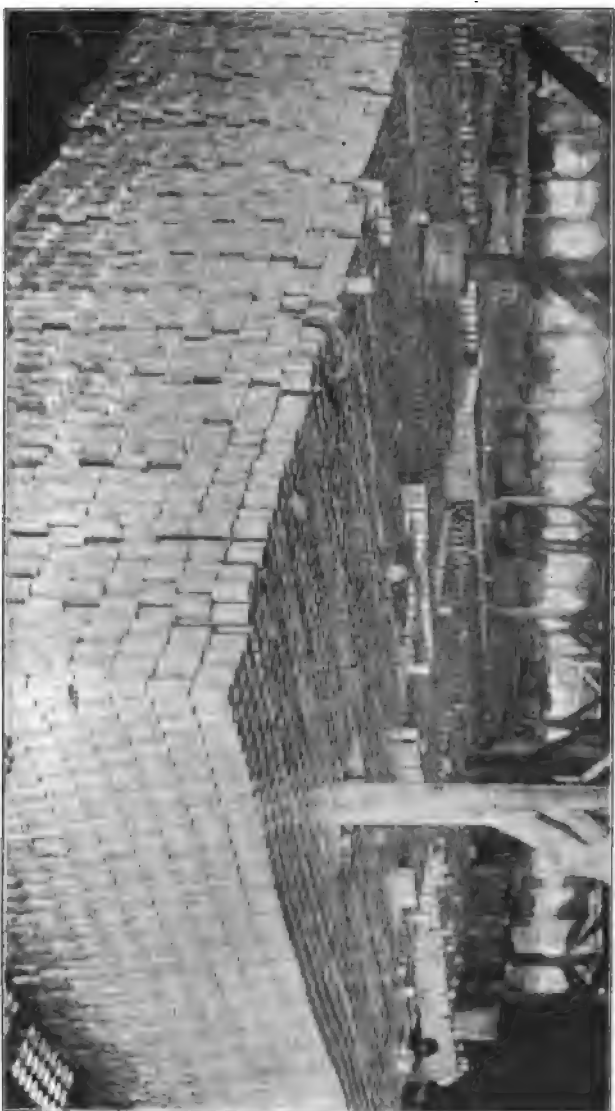
Northwestern State Bank.....	Bellingham.
Home Security Savings Bank.....	Bellingham.
State Bank of Blaine.....	Blaine.
Nooksack Valley State Bank.....	Everson.
Ferndale State Bank.....	Ferndale.
Lynden State Bank.....	Lynden.

WHITMAN COUNTY.

Albion State Bank.....	Albion.
Farmers State Bank.....	Colfax.
First Savings & Trust Bank of Whitman County.....	Colfax.
Colton State Bank.....	Colton.
The Bank of Endicott.....	Endicott.
Bank of Farmington.....	Farmington.
First Bank of Garfield.....	Garfield.
Johnson State Bank.....	Johnson.
Commercial Bank of Oakesdale.....	Oakesdale.
Palouse State Bank.....	Palouse.
Security State Bank.....	Palouse.
Pullman State Bank.....	Pullman.
Bank of Rosalia.....	Rosalia.
Whitman County State Bank.....	Rosalia.
St. John State Bank.....	St. John.
Tekoa State Bank.....	Tekoa.
Lombard & Co., Bankers.....	Tekoa.
First State Bank of Uniontown.....	Uniontown.
Fidelity State Bank.....	Uniontown.
Bank of Winona.....	Winona.

YAKIMA COUNTY.

The Union Bank.....	Granger.
The Mabton Bank.....	Mabton.
Yakima Trust Co.....	North Yakima.
Yakima Valley Bank.....	North Yakima.
Farmers & Merchants Bank of North Yakima.....	North Yakima.
Sunnyside Bank.....	Sunnyside.
The Wapato State Bank.....	Wapato.



Canned Salmon in Columbia River Cannery.



Fishermen's Boats on Lower Columbia River.

TABLE SHOWING LIST OF BANKS IN THE STATE OF
WASHINGTON OPERATING AS PRIVATE BANKS.

ADAMS COUNTY.		
R. L. Parker & Co., (Successors to Paha Exchange Bank).....	Paha.	
J. D. Bassett & Co., Bankers, (Successors to Inland Bank).....	Cunningham.	
ASOTIN COUNTY.		
First Bank of Asotin.....	Asotin.	
BENTON COUNTY.		
Exchange Bank.....	Kennewick.	
DOUGLAS COUNTY.		
Davies & Bassett, Private Bankers, (Suc. to State Bank of Ephrata) ..	Ephrata.	
FERRY COUNTY.		
Bank of Republic.....	Republic.	
FRANKLIN COUNTY.		
Bassett, Sutherland & Co., Bankers, (Successors to Bank of Eltopia)...	Eltopia.	
GARFIELD COUNTY.		
Garfield County Bank.....	Pomeroy.	
KING COUNTY.		
Christopher, Knickerbocker & Howard, Private Bankers.....	Auburn.	
Bank of Issaquah.....	Issaquah.	
M. M. Morrill.....	Kent.	
Sylvester Bank.....	North Bend.	
A. J. Goddard & Co.....	Seattle.	
W. D. Perkins & Co.....	Seattle.	
Klickitat County.		
Farmers & Merchants Bank.....	Centerville.	
Klickitat County Bank.....	Goldendale.	
Citizens Bank.....	White Salmon.	
Aldrich & Co., Private Bankers.....	Goldendale.	
KITSAP COUNTY.		
Bank of Bremerton.....	Bremerton.	
LEWIS COUNTY.		
A. N. Cheney's Bank, (Successor to Bank of Winlock).....	Winlock.	
LINCOLN COUNTY.		
Bassett & Davies.....	Downes.	
Bank of Harrington.....	Harrington.	
Babcock, Cornish & Co.....	Iroy.	
J. F. Greene & Co.....	Sprague.	
OKANOGAN COUNTY.		
Methow Valley Bank.....	Twisp.	
PIERCE COUNTY.		
Thompson & Callendar.....	Orting.	
SKAGIT COUNTY.		
Bank of Hamilton.....	Hamilton.	
Skagit County Bank.....	La Connor.	
E. E. Bingham & Co.....	Sedro-Woolley.	
SPOKANE COUNTY.		
F. C. Percival & Co., Private Bankers, (Successors to Bank of Cheney)...	Cheney.	
Coe Banking Co.....	Rockford.	
Bank of Kettle Falls.....	Kettle Falls.	
WHATCOM COUNTY.		
Garrison Bros.....	Sumas.	
WHITMAN COUNTY.		
Bank of Colfax.....	Colfax.	
Bank of Elberton.....	Elberton.	
Bank of Garfield.....	Garfield.	
First Bank of La Crosse.....	La Crosse.	
Bank of Onkesdale.....	Onkesdale.	
Bank of Thornton.....	Thornton.	
YAKIMA COUNTY.		
A. W. Hawh & Co., (successors to Grand View Bank).....	Grand View.	

COUNTY OFFICERS OF WASHINGTON, 1906-07.

COUNTY.	County Seat.	Auditor.	Assessor.	Clerk of the Superior Court.
Adams.....	Ritzville.....	C. E. Amelbaugh.....	Chas. Law.....	S. D. Douglas.....
Asotin.....	Asotin.....	Chas. S. Florence.....	Frank E. Brooks.....	M. P. Shauglineasy.....
Benton.....	Prosser.....	W. S. Jenkins.....	Samuel Crooks.....	J. D. Marsh.....
Chelan.....	Wenatchee.....	Fred Rosmond.....	H. H. Carter.....	W. C. Birdwell.....
Chelan.....	Wenatchee.....	John Geoffrey.....	Martin P. Spencer.....	J. Leigh Campbell.....
Clark.....	Port Angeles.....	N. M. Hawkins.....	J. D. Hickett.....	E. A. Fitzhugh.....
Columbia.....	Vancouver.....	M. E. Kles.....	Oliver Allen.....	John Wilkison.....
Cowlitz.....	Dayton.....	Walter A. Frary.....	W. S. Hunt.....	Alvin Harma.....
Douglas.....	Kalama.....	J. I. Wood.....	J. W. Huntington.....	V. J. Miller.....
Ferry.....	Waterville.....	Chas. F. Will.....	S. A. D. Wilson.....	E. J. O'Leary.....
Franklin.....	Republia.....	Wm. F. Page.....	J. W. McCool.....	J. C. Cale.....
Garfield.....	Pasco.....	H. R. Pratt.....	M. N. Jeffreys.....	L. H. Koontz.....
Grant.....	Pomeroy.....	J. P. Buchet.....	A. N. Jeffreys.....	Harry St. George.....
Island.....	Coupeville.....	J. G. Smith.....	M. N. Jeffreys.....	L. H. Koontz.....
Jefferson.....	Port Townsend.....	F. L. Bash.....	Joseph C. Heath.....	J. C. Powers.....
King.....	Seattle.....	James P. Agnew.....	Thomas A. Parish.....	John D. Phillips.....
Klickitat.....	Port Orchard.....	R. S. Hayward.....	G. O. Hilstead.....	Otto A. Case.....
Klickitat.....	Ellensburg.....	E. J. Mathews.....	James Heron.....	Chas. Berry.....
Klickitat.....	Goldendale.....	A. M. MacLeod.....	F. L. Bunnell.....	George Sayles.....
Lewis.....	Chehalis.....	J. E. Stearns.....	A. T. McDonald.....	R. D. Sunderland.....
Lincoln.....	Davenport.....	A. W. Turner.....	John Parmenter.....	R. H. Dowdell.....
Mason.....	Shelton.....	T. W. McDonald.....	Al J. Minson.....	S. L. Woods.....
Okanogan.....	Condonally.....	Frank M. Willmarth.....	Frank M. Warner.....	W. E. Gamble.....
Pacific.....	South Bend.....	E. A. Seaborg.....	B. F. Smith.....	O. C. Wilson.....
Pierce.....	Tacoma.....	I. M. Howell.....	Harry V. Kulisback.....	C. L. Carter.....
San Juan.....	Friday Harbor.....	John W. Fritz.....	Harry V. Kulisback.....	Frank A. Hall.....
Skagit.....	Mount Vernon.....	Edwin Fredlund.....	Fred Eyre.....	J. A. Fisher.....
Skamania.....	Everett.....	J. A. Fisher.....	Horace Wetherell.....	John E. Dally.....
Snohomish.....	Everett.....	Samuel Vestal.....	John F. Tanner.....	R. A. Keontz.....
Spoкан.....	Spokane.....	F. P. Greene.....	E. P. Galbraith.....	Geo. H. Shaver.....
Stevens.....	Coville.....	Frank A. Savage.....	Frank F. Bottorff.....	W. F. Nunn.....
Thurston.....	Olympia.....	Joseph Giffard.....	A. M. Howe.....	W. F. Nunn.....
Wahkiakum.....	Cathlamet.....	J. N. McKaw.....	Van Varnum.....	Geo. F. Hagaman.....
Walla Walla.....	Walla Walla.....	J. N. McKaw.....	Michael Tumor.....	Dorsey M. Hill.....
Wancouver.....	Bellingham.....	V. A. Miller.....	Michael Tumor.....	R. J. B. Dudd.....
Whitman.....	Colfax.....	Wm. R. Dupont.....	R. J. B. Dudd.....	Buch C. Todd.....
Yakima.....	North Yakima.....	Wilbur Crocker.....	J. W. Sindall.....	B. A. Nicholas.....

COUNTY OFFICERS—CONTINUED.

COUNTIES.	Coroner.	COUNTY COMMISSIONERS.			Prosecuting Attorney.
		District I. Holdovers.	District II. Four-year term.	District III. Two-year term.	
Adams.....	J. W. Sherley.....	Fred Kambel.....	J. G. Gillett.....	E. C. Crouch.....	C. W. Rathbun.
Asotin.....	J. C. Harding.....	S. O. Downen.....	Ell Bolck.....	Wm. McCarroll.....	Geo. H. Remmens.
Benton.....	J. W. Hewatson.....	W. O. Travis.....	J. N. Crosby.....	Don F. Cresswell.....	J. W. Calleoette.
Chelan.....	Horace Campbell.....	C. W. Arian.....	W. G. Hopkins.....	H. C. Watkins.....	E. E. Bunner.
Chelan.....	D. H. S. Saunders.....	C. W. Arian.....	H. W. Ous.....	Joseph Darnell.....	Henry Crass.
Callam.....	D. E. McGilvray.....	H. J. Bugge.....	G. M. Lauridsen.....	K. O. Erickson.....	J. E. Cochran.
Clarke.....	Dr. John Huntington.....	Robert Lowe.....	J. G. Eddings.....	A. A. Quarnberg.....	James P. Stapleton.
Columbia.....	Dr. F. M. Bell.....	Bez Caples.....	C. J. Thompson.....	C. W. Sanders.....	R. M. Sturdevant.
Cowlitz.....	Dr. F. Harris.....	John McKay.....	James Downing.....	F. E. Cook.....	B. L. Hubbell.
Douglas.....	P. C. Shipley.....	Michael O'Brien.....	H. Stalard.....	G. L. Foster.....	Sam B. Hill.
Franklin.....	Herman Kludas.....	W. T. Johnson.....	Grant A. Stewart.....	J. B. Ingram.....	Charles P. Bennett.
Garfield.....	Dr. John Gilbert.....	E. G. Hastings.....	A. M. Kane.....	W. F. Anderson.....	W. D. Schutt.
Island.....	J. A. McKee.....	Chas. E. Feek.....	W. J. Kelley.....	D. B. Williams.....	A. A. Kirby.
Jefferson.....	J. M. Lockhart.....	Samuel Hadlock.....	Rickelle Zylstra.....	Hugh Lindsay.....	U. G. Gnagay.
King.....	F. M. Carroll.....	Chas. Beckingham.....	J. A. McGuire.....	P. J. Ackerson.....	Kenneth MacIntosh.
Kitsap.....	J. D. Spengole.....	John Ward.....	Dan. E. Abraham.....	A. L. Rutherford.....	C. D. Sutton.
Kittitas.....	Dr. G. M. Steele.....	A. M. Wright.....	Jas. W. Rucker.....	E. Y. Stone.....	C. R. Horey.
Klallam.....	B. A. Sanders.....	J. P. Engan.....	Wm. Adam.....	John N. Hureb.....	Wm. T. Darch.
Lewis.....	H. Z. Dean.....	A. H. Tilley.....	C. O. Barnes.....	Henry Rayton.....	M. A. Lanchorne.
Lincoln.....	Charles Harden, M. D.....	H. H. Miller.....	C. D. Young.....	Marth Engleson.....	C. A. Penttjohn.
Mason.....	W. E. Mead.....	W. A. Hunter.....	S. S. Shepard.....	W. S. Taylor.....	L. R. Byrne.
Okanogan.....	Dr. H. M. Fryer.....	John M. Pitman.....	Joseph Deer.....	Stanton C. Baker.....	E. K. Pendergast.
Pacific.....	G. W. Overmeyer.....	J. A. Morhead.....	W. L. Davis.....	Ray Peterson.....	J. J. Brumbach.
Pierce.....	Dr. F. J. Stewart.....	Simon Mettler.....	John E. Goutier.....	Forger Peterson.....	Harry C. Rowland.
San Juan.....	George S. Wright.....	Isaac Sandwith.....	Wm. H. Dixot.....	J. A. Buchanan.....	Wm. R. Garrett.
Sagit.....	G. L. Walnwright.....	James Dunlap.....	R. M. Moody.....	Wm. J. Thompson.....	Waynard P. Hurd.
Skamania.....	Chas. Carr Avery.....	S. G. Preslin.....	John Skarr.....	C. H. Cramwell.....	R. M. Wright.
Snohomish.....	P. E. Pugh.....	G. H. Buell.....	A. H. B. Jordan.....	John Salerson.....	R. M. Eerland.
Spokane.....	Dr. A. B. Cook.....	G. H. Buell.....	Betty Rohmet.....	Wm. Spence.....	F. M. Barnhart.
Stevens.....	Dr. A. B. Cook.....	P. E. Pugh.....	S. S. Boren.....	Wm. Fountain.....	P. A. Barnhart.
Thurston.....	Dr. O. Bates.....	P. E. Pugh.....	Robert Pickett.....	Wm. Wherrett.....	P. M. Tracy.
Walla Walla.....	Fred Packard, M. D.....	Geo. P. Irving.....	John S. Maston.....	John Carlson.....	C. H. Fries.
Whitman.....	Geo. Makrlin.....	Geo. Struthers.....	J. H. Harner.....	H. H. Hasden.....	Chas. B. Rupp.
Whitman.....	Dr. H. Thompson.....	J. G. Kemper.....	A. H. Fruder.....	Thos. Slater.....	Viel Perlinger.
Whitman.....	Dr. B. Crawford.....	W. C. McJoy.....	J. R. Ruple.....	Samuel Ellis.....	R. H. Kipp.
Yakima.....	Dr. P. Frank.....	Daniel Sholair.....	D. A. McDonald.....	Wm. LeMay.....	Henry H. Wende.

COUNTY OFFICERS—CONTINUED.

COUNTIES.	School Supt	Surveyor.	Sheriff.	Treasurer.	Superior Court Judges.
Adams.....	J. H. Perkins.....	O. O. Hauschild.....	E. D. Gilson.....	J. S. Edwards.....	W. T. Warren.....
A-sotin.....	Mary Brannan.....	C. R. Creelman.....	Robt. A. Campbell.....	W. G. Woodruff.....	Chester F. Miller.....
Benton.....	Annie Goff.....	K. C. Bowers.....	A. G. McNeill.....	R. B. Walker.....	H. B. Riggs.....
Chehalis.....	W. T. Walton.....	H. S. Shorey.....	W. H. McWhinney.....	G. J. Taylor.....	Mason Irwin.....
Chelan.....	E. C. Bowersox.....	I. A. Navarre.....	R. P. Webb.....	C. E. Buttle.....	R. S. Steiner.....
Chillam.....	Julia A. Trumbull.....	Alfred Ware.....	A. J. Cosser.....	A. R. Pringle.....	Lester Still.....
Clarke.....	Oscar McBride.....	Robt. A. Webster.....	F. W. Buppington.....	Frank Eichenlaub.....	W. W. McCredie.....
Columbia.....	Nellie V. Gregg.....	F. W. Guernsey.....	W. D. Baurer.....	Thomas E. Gentry.....	Chester F. Miller.....
Cowlitz.....	Miss Carrie Burcham.....	C. R. Christenson.....	A. F. Kirby.....	Geo. Campbell.....	W. W. McCredie.....
Douglas.....	F. F. Elliott.....	M. C. Bell.....	John D. Logan.....	E. W. Pawley.....	R. S. Steiner.....
Ferry.....	Miss Marie Shack.....	J. M. Bewley.....	W. J. Hall.....	Lewis Murphy.....	H. H. Riggs.....
Franklin.....	Blanche Sage.....	H. G. Forak.....	T. G. Eubanks.....	Herman Falk.....	C. F. Miller.....
Garfield.....	Violetta Smith.....	I. J. Trescott.....	W. H. Dixon.....	J. H. Seeneckloth.....	Lester Still.....
Island.....	K. E. Harris.....	J. W. Hannah.....	Marcus Waughness.....	A. S. Coats.....	See below.....
Jefferson.....	Miss A. H. Engle.....	A. N. Godfrey.....	L. C. Smith.....	Harry A. Hart.....	John B. Yakey.....
King.....	Thomas P. Storey.....	A. L. Valentine.....	H. F. McKay.....	J. M. Peterson.....	H. B. Riggs.....
Kitsap.....	C. E. Beech.....	M. M. Emerson.....	W. E. Crowley.....	W. B. Price.....	W. W. McCredie.....
Kittitas.....	N. J. Rothen.....	A. L. Richardson.....	Edward Doggiet.....	P. Summersett.....	A. E. Rice.....
Lewis.....	N. D. Bay.....	Ernst Rooley.....	S. A. Leved.....	C. T. Deane.....	W. T. Warren.....
Lincoln.....	Marguerite Craig.....	W. H. Reed.....	Samuel Caldwell.....	James Forrest.....	O. V. Linn.....
Mason.....	Martha Knight.....	A. L. Bell.....	Newton Thomas.....	J. H. Pinkston.....	R. S. Steiner.....
Managan.....	W. M. Savage.....	Fred Warren.....	A. R. McHard.....	Jay H. Lecklin.....	A. E. Rice.....
Pacific.....	Miss E. Murtlock.....	Edith F. Robinson.....	Thomas N. Morris.....	John L. Murray.....	See below.....
Pierce.....	Nellie Swenson.....	Edith F. Robinson.....	Thomas N. Morris.....	John L. Murray.....	George A. Joiner.....
San Juan.....	Thomas Housh.....	John W. Meehan.....	Charles Delaney.....	P. Halloran.....	George A. Joiner.....
Snohomish.....	Eva V. Bailey.....	Elmer Lentest.....	James Haffey.....	A. Felschbauer.....	W. W. Black.....
Spokane.....	K. G. McFarland.....	A. R. Scott.....	H. H. Deak.....	Wm. R. Booth.....	See below.....
Stevens.....	Daisy Leona Hard.....	Wm. M. Manning.....	W. H. Graham.....	F. K. Irwin.....	Daniel H. Carey.....
Thurston.....	W. G. Parker.....	Millard Lemon.....	Thomas F. Connolly.....	Fred Schomber.....	O. V. Linn.....
Wahkiakum.....	Elvira G. Marsh.....	Thomas H. Aliman.....	Chas. W. Flanders.....	David West.....	A. E. Rice.....
Walla Walla.....	Grant S. Bond.....	Geo. W. Winkle.....	James S. Haviland.....	Wm. J. Honeycutt.....	Thomas H. Brenta.....
Whatcom.....	Mary P. Carpenter.....	P. G. Cook.....	Andrew Williams.....	Ed. L. Collier.....	Jeremiah Neteler.....
Whitman.....	N. A. Shewalter.....	E. C. Murray.....	Fred S. Ratlin.....	Milton P. McCroskey.....	S. J. Chadwick.....
Yakima.....	J. A. Johnson.....	W. J. McIntyre.....	John M. Edwards.....	Lee Tittle.....	H. B. Riggs.....

SUPERIOR COURT JUDGES, KING COUNTY—Geo. E. Morris, Arthur E. Griffin, A. W. Frater, Royd Tallman, R. B. Anderson, Mitchell Gilliam.
 SUPERIOR COURT JUDGES, SPOKANE COUNTY—L. H. Kennan, W. A. Buncake, Miles Ponderexter.
 SUPERIOR COURT JUDGES, PIERCE COUNTY—W. H. Snell, Thad Huston, W. O. Chapman.

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